



ATTS NEWSLETTER

JAN - MAR 1993

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ATTS Editorial Office, 6837 Murray Lane, Annandale, VA 22003
Please send address changes to this office.

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THIS IS YOUR LAST ISSUE
IF YOU HAVEN'T PAID YOUR \$8.00 ANNUAL DUES

ADVERTISEMENTS

Sales Tax Tokens PRICES

Market updates on State and Illinois Issues, auction prices on others. 12 pp. \$2.00. Discounts for multiples. Jerry Schimmel, Box 40888, San Francisco, CA 94140

TRADE: Anybody want to trade TT's, prison or race track tokens for prison tokens. Bob Kelley, 2689 Cliff Road, North Bend, OH 45052

SALE: "100" different tokens and medals \$15.50, "50" different \$8.80; "100" different amusement tokens \$9.90, "50" different \$5.50, "25" different \$3.30; "200" mixed \$12.20. Sam Petry, P.O. Box 167, St. John, IN 46373

WANTED: Buy or trade for (Schimmel numbers) AL-11, MS-5, OK-3, OK-7, OK-8. I have AL-10 (pale blue EF) and NM-7 (black fiber Unc.) and many other harder to find tokens to trade. Bob Schrader, 2333 18th Street S.W., Cedar Rapids, IA 52404

WANTED: I am interested in adding to my collection. Send list of tax tokens for sale to Bruce Bryant, 26 Rose Terrace, Chatham, NJ 07928 (201) 635-9448.

WANTED: Illinois CARDBOARD tokens: Beardstown, Geneseo, Lincoln Park, Macomb, Malden, Mendota, Momence, Neoga, Ohio, Peoria, Pinckneyville (colored only), Randolph Co. (white), Rushville, most private issues. Robert Leonard, 1065 Spruce Street, Winnetka, IL 60093

DID YOU KNOW: The Mobile, Alabama, Mardi Gras is older than the New Orleans Mardi Gras. Send SASE for free samples of Mobile Mardi Gras doubloons. Prentiss D. Wright, P.O. Box 724, Gulf Shores, AL 36547

WANTED: I'm an ATTS member who lives in Nebraska and still doesn't have any Nebraska anti-sales tax tokens. If you have any for sale, drop me a line. Michael R. Florer, 5542 Shady Creek Court, Apt. #1, Lincoln, NE 68516-1871

WANTED: For my collection. State issued tax tokens by Schimmel number: AL-11, MS-3, OK-7, UT-2a. Also any state-issued patterns. Describe with price. Scott Mitchell, P.O. Box 1006, New Hyde Park, NY 11040.

WANTED: Watch fobs depicting a ship, and/or any with encased coins or tokens. Larry Freeman, 6500 Ely Vista Drive, Parma, OH 44129-6149

SELL: 100 mixed transit tokens \$12.00; 25 parking \$7.50, both postpaid. MO 910K,L,M,H,I,J,G for \$3.00. Joe Studebaker, Jr., 2614 Legare Street, Beaufort, SC 29902-5934

WANTED - INFORMATION: I'm a lawyer interested in the legal aspects of sales tax items, particularly federal fractional coinage, federal inhibitions on state-issued "coinage," etc. Larry Warner, 2945 Jacaranda, Harlingen, TX 78550-8658.

HAVE New Mexico black fiber 5 mills (NM-7), uncirculated. \$95.00 or trade for scarce Illinois and Washington provisional tax tokens and scrip. Stuart Hawkinson, P.O. Box 5367, Aloha, OR 97006.

SELLING: Professionally raised print business cards \$17.50 per thousand. A.D.I. Jim Majoros, 65-16th Street, Toms River, NJ 08753.

FREE: Price list of my tax token duplicates. Also, **WANTED:** Nebraska White Spot "anti-tax" tokens and related material. Wayne Hohndorf, P.O. Box 4511, Omaha, NE 68104.

NEEDED: (Schimmel numbers) AL-5,10,11; AZ-1,4; CO-3; KS-1a; LA-4; MS-5,7; NM-1,6,7,9; OK-2,7,8,11,13,14,16; UT-2a; WA-2,3,4,6a,7. M. W. Massey, P.O. Box 673415, Marietta, GA 30067.

EDITOR'S NOTES

Publications

I've included in this issue an Index for the *Newsletters* of the past three years. However, I also have available a Consolidated Index for all 79 issues, since the very first one in 1971. It's 23 pages in length, plus a cover page, foreword, and table of contents. The Consolidated Index would cost about \$250 to reproduce and mail to everyone, which isn't worth it unless all members have a complete set of all *Newsletters*. The complete set of all *Newsletters* from 1971 through 1992 would cost around \$90 to \$100 for each copy. So instead I am making the Consolidated Index available at cost to only those members who would have some use for it. I can provide you a copy of the Consolidated Index with foreword and table of contents for \$3.50 postpaid.

Over the course of the years I have been Editor, and even before then a little bit, I've been collecting everything I could get my hands on that has to do with sales tax tokens and sales taxes. I had started this task partly to replace the small library of about 150 items that had been started the first couple years of ATTS and then disappeared; but my collection of reference material has grown substantially larger than that. I haven't tried to count everything, but I have a complete list that runs about 70 pages in length with around 25 items listed per page. It includes newspaper clippings, articles from journals, early sales tax token lists and catalogs, related books and catalogs, state laws, and goodness knows what all. Some of the items I am not willing to loan out because they were too difficult to find, are too fragile, or just not appropriate (e.g., the compilations of personal correspondence of some of the pioneers), but there are a lot of other items in which you might be interested.

If you want a copy of the complete library listing, including cover and preface, I can get it made for you with plastic comb binder for \$10.00 postpaid.

Catalog

This project is coming along. I recently received two shipments of pieces I had sent for pictures. These were mostly the "flat" pieces, not including the "coin-type" tokens. The film has been developed (special film, special development process) and there will be a few "try again" pictures, but most are turning out good. So I should be getting back the rest of the materials sometime within the near future. I've begun sending back the pieces that some of you loaned me a long time ago, and will send the remainder when I receive them from photographer.

After that, it'll be a matter of my using the final pictures (about 1100 illustrations) to create the final draft, keying every picture to the right spot so the publisher can cut them and paste them up correctly, and eventually completion of pasteup, final editing of camera ready or proof copy, and printing. I'm really hopeful this project will be done by this summer sometime.

Once we have a catalog on the street, I think activities will pick up and we will see things get more interesting, gradually. I'm already trying to figure out what we might need in the *Newsletter* about auctions, what we might do to encourage members to participate in shows, etc. (If you are interested in shows, write to Les Albright. He's been active in that arena and can give you some good ideas.)

Constitution

I had planned to send you the second half of

the analysis and draft revision of the ATTS Constitution as part of this issue, since I had sent the first half with the last *Newsletter*. However, there are so many other things to put in that I have run out of space. I'll put in as much as I can, and (hopefully) will put the remainder in the next issue.

Election

As has been the case for the past several

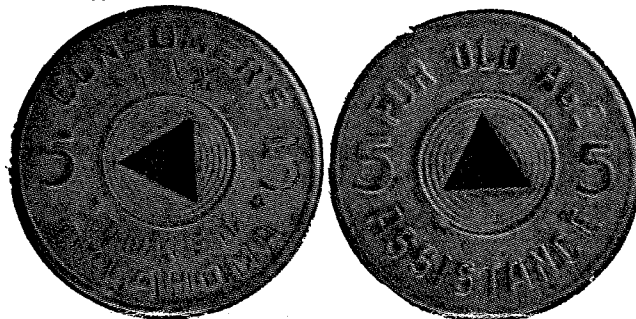
elections, which take place every other year, there was only minimal interest (i.e., one person) expressed by anyone in maybe becoming one of the officers of ATTS. The President has therefore decided to call off the election again, and continue with the same officers as have been serving. This problem will be further addressed in the new Constitution, in which we will likely propose to reduce the number of officers and to make their incumbency indefinite pending their resignation or other cause.

NEW FINDS

Oklahoma

Bob Schrader (R-431, Cedar Rapids, IA) recently reported a new Oklahoma find. It is probably still another pattern. I've included a picture, although my halftones didn't turn out real great. Basically, it's the same design as (Schimmel) OK-6 or (*Chits*) OK #8, i.e. the **TOKEN/ASSISTANCE** design. However, instead of the round hole common to the Oklahoma brass and aluminum tokens, it has a triangular hole. The only brass pattern in *Chits* is the **TOKEN/PENSIONS 1 mill** design with square hole, and the only other brass 5 mill in circulation was the (Schimmel)

OK-2, (*Chits*) OK #4 **CHECK/CHECK** design, with round hole.



ILLINOIS: LARGE PROVISIONALS - PACE or PEORIA?

Merlin K. Malehorn (L-279)

In *Newsletter 78*, I provided a rather extensive analysis of the 32 Illinois provisional tokens that are 16 mm. in diameter. The fractions and the elements of the fractions were used as the principal characteristic for the examination. As a result, the bottom line of that analysis is that all 32 tokens were probably made by the Pace Manufacturing Company, based in Chicago. This appears almost certain to be the case for 24 of the tokens, highly probable for another six, and likely for the other two.

But what about the sixteen larger metal provisionals? There are two tokens, one aluminum (Astoria) and one brass (Cambridge) that are reported as 18 mm. in diameter. (It is actually 18.2 mm. for Cambridge, but 18 is convenient.) There is one (Depue) that is reported as 20 mm. (although it is actually 20.5 mm.), and another that is 20 mm. aluminum (the La

Fond Stores maverick). There are twelve others (including two each from Moline and Rock Island) that are reported as 19 mm. (although they are actually 19.1 to 19.3 mm. in diameter). Were any made by Pace? It was reported that a company in Peoria made the La Salle 19 mm. copper; did that company make any others?

Examining the sixteen tokens side-by-side leads quickly to two easy groups.

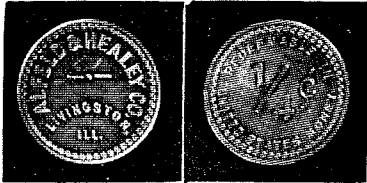
Group 1



There is a group of six [Mercer, Moline (2), New Boston, and Rock Island (2)], consisting of four copper and two aluminum, in which the obverse consists of a simple statement of the location (e.g., **MERCER / COUNTY**, or **ROCK ISLAND / ILLINOIS**), the reverse legend is **SALES / 1/4¢ / TAX**, and the fraction looks like this:

1/4¢

Group 2



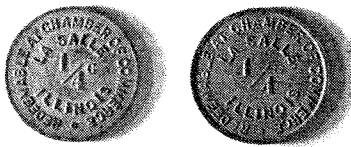
There is a second group, consisting of four brass tokens [Bunker Hill, Gillespie, Jacksonville, and Livingston (Alfeld & Healy Co.)] in which there are beads around the edge on both faces (55 beads on each, if my poor old eyes have not deceived me), the obverse has a circular legend around the outer edge and a line or two of identification in the center, and the reverse is **REDEEMABLE IN / 1/4¢ / UNITED STATES MONEY**. The fraction looks like this:

1/4¢

It is also to be noted on this set of four that on the obverse there is a little "divider" between some of the elements of the legend. It looks like this:



La Salle

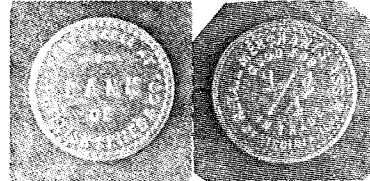


La Salle is a 19 mm. copper. Does it belong to one of the two groups above? It appears to be different in general design, considering that the two faces are the same and each has two circular legends with a fraction in the center. Nevertheless, it may not be obvious from the illustration, but all the elements of the fractions on both faces are the same as the fraction on the tokens in Group 1. On that basis, one would

be prudent to assume they were made by the same manufacturer.

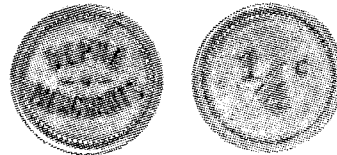
In other words, even though the design is somewhat different, the fractions are the same and therefore La Salle goes with Mercer, Moline, Rock Island, and New Boston. Therefore, the Peoria company that made La Salle made the tokens from the other four locations, also.

Virginia



Virginia has the same beaded border as the tokens in Group 2. The fraction is different, though. Aside from being somewhat smaller, there are serifs on the numerals, there is a stroke through the c, and there is a knob on the upstroke of 1. But, surprisingly (?), the little divider in amongst the words on the legend on the obverse is exactly the same as the divider on the four tokens in Group 2. It even has the slight upward offset on the segment to the right of the center dot. Conclusion: the Virginia token was probably struck by the same manufacturer. In other words, it also is a member of Group 2, although it is somewhat variant.

Depue

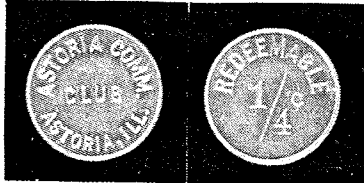


This is a 20 mm. token, brass, with a circle of beads around the rim of each face, the same as the others in Group 2. The width of the circle of beads is 17.4 mm., which is the same as on the 19 mm. brass tokens in Group 2. The fraction is a little larger than on Virginia, but the numerals are the same shape, and have the same serifs. The 1 has the same knob on the upstroke, but the upstroke is a little shorter relative to the size of the numeral. There is no stroke through the c. But, again, the little divider in the legend on the obverse is the same as the divider on the other tokens in Group 2, including the slight upward offset in the right segment. Conclusion: although it is different from the first four members and from the Virginia token, Depue also was struck by the same manufacturer.

So some Peoria metal casting business created Group 1; who created Group 2? For this, we go back and consult the technical information on the 16 mm. provisionals. Is there anything in the patterns of those fractions that matches anything in Group 2 of the large provisionals?

YES! The fraction on the Depue token is the same design as the fraction on the El Paso token, which is a match for the fraction on one of the faces on the Pace pattern. Thus, there is reason to conclude that Pace made the tokens in Group 2.

Astoria and Cambridge



The numerals in the fractions on these two tokens are the same as on the 16 mm. Monmouth, W.C.M.A., Kankakee, Mattoon, and Hoopestown. Hence, if Pace made those five 16 mm. tokens, Pace

probably made the 18 mm. Astoria and Cambridge tokens. The style of design is reminiscent of the 16 mm. tokens mentioned, also.

La Fond Stores



This one is a little strange, aside from being a maverick. It is as large as Depue and has the same beaded style around the edges. The fraction is $\frac{1}{2}$ ¢, and the numeral 1 does not resemble others in the Group 2 set. There is no little divider in the legend on the obverse, so that's no help. My guess from the general design is that it is a variant on Group 2 and was made by Pace.

CONCLUSION: Pace made all but five of the larger provisional tokens. Some company in Peoria made La Salle, Mercer, Moline, New Boston, and Rock Island. ■

FROM THE EDITOR'S FILES

... the Editor

There is quite a bit of work in being the Editor of this *Newsletter*. Of course, that is sort of up to the person who has the job. I enjoy doing it, so I usually can find things to do and subjects to write about. As you all know, Tim Davenport and I have been working for several years on a new catalog, which we anticipate will be available sometime this coming spring if all goes well. That has taken a lot of time, and gets to be pretty tiresome. I just finished the 13th draft, for example, which will (I hope) be the final version other than having to adjust the spaces I've provided for pictures once I see the actual sizes. So by the time you see the book, it will have gone through at least fourteen drafts.

But that's the hard part. There is a lot of fun involved in this job, too. I'm the guy who gets the letters about whatever someone is interested in. I'm the guy who has to find an answer (or admit that I don't know the answer). But I also get into a lot of corners that the rest of you miss. On the other hand, some of you get into things I'm not any good at--for example, one of our members has been a really helpful friend for years in digging up tokens, including unusual pieces, around the midWest. Others of you are good at hitting flea markets and various shows and discovering new pieces or new subjects. So I suppose

it evens out in the long run, and since I hear about a lot of it I get a share of the excitement.

Every so often, though, I get into odd little tracks that don't seem to come to closure--I can't get to where I am satisfied with what I've been able to find out. Here are some illustrations.

Every time I publish an issue of the *Newsletter*, I send a copy, a news release, and a little bit about ATTS to several of the coin and token journals. Recently I received this letter from a man who lives a few states away:

"ATTS:

"Gentlemen I read your article in the Coin World about tax tokens issued in the 1930s by various states. I am interested in the value of these tax tokens because I have around 150-200 of various types.

"Ohio-sales tax-round-cardboard-2¢ and 3¢

"Colorado 1/5 cent (square)- aluminum

"Missouri-tax receipt sales-aluminum-1¢-5¢

"Missouri-tax receipt sales-bottle cap cardboard 1 and 5 mills

"Louisiana-luxury tax-public welfare alum. 1-token

"Alabama sales tax -alum.-1-commission

"Oklahoma-1-5-check consumer tax token

"Washington-tax token on purchases-alum 10¢ or less

"Mississippi-1 sales tax token-alum. comm.

"Illinois-1½ token alum. Dept. Finance Retailers"

Now, what I am supposed to make of this list? It seems as though he doesn't know much of anything about sales tax tokens. Has he described everything correctly?

Look at the Ohio item he lists. What is a round Ohio cardboard, 2¢ and 3¢? Has anyone ever run into such a piece? Is it something new? Is it something counterfeit? Did he just make a mistake?

Look at the first Missouri item on the list, a 1¢ and a 5¢ aluminum. Are these still two more patterns? Did he incorrectly identify the zincs--surely he knows the difference between zinc and aluminum, because he correctly identified other aluminum pieces in his list. Did he just make a mistake?

So I wrote back and told him I'd like to see these pieces so I could be sure what they are. I also asked to see the Missouri cardboards because they might have still another counterstamp on the reverse. This was several months ago and I've not heard anything from him. So now I have to worry--should we hold up the catalog until I can persuade this person to send his items to me for examination, or should I assume he may have made a mistake and get on with the catalog? At the moment I'm pressing on with the catalog and assuming he may have been wrong. If I hear anything, I may still be able to catch up with the catalog, at least for a little while. I've written him again asking to see the pieces; maybe he'll respond.

Elsewhere in this issue I have written an article about some of the Illinois metal provisional tokens. It is the second article; I had written the previous one in *Newsletter* 78, six months ago. What I've been trying to figure out is which of the metal tokens were made by the Pace Manufacturing Company of Chicago, and which were made by "some company in Peoria." So at the same time I was working on the articles, I wrote to the Peoria Chamber of Commerce and asked for any information about any Peoria company or companies that would have been in the business of making metal tokens in the mid-30s, and whether they still

exist even if some other form or as part of some other company.

About three weeks later I received a letter from the Peoria Public Library. The person who responded, from the Reference Department, provided this information:

"... since (some) of the coins were made of aluminum, I checked the Peoria city directory for 1935 for aluminum manufacturers. The only listing was for National Aluminum Manufacturing Company. We have a file of clippings on National Aluminum Manufacturing but no mention was made of them producing these tokens. The business is no longer in existence.

"The vice-president of National Aluminum was a W. P. Mitchener. I checked our current city directory and there is a listing for a Wm. A. Mitchener. It is possible that this may be a descendant of W. P. Mitchener. He is president of Alcast Co. (casting mfg.) . . ."

So now what? Well, I got the address for Alcast Co. and wrote a letter to Mr. Wm. A. Mitchener, explaining the background and asking whether he in fact had any relationship to W. P. Mitchener and whether his company was maybe the successor to National Aluminum. That was five months ago and I've not heard anything. Should I write again? The person from the library suggested another source of information, which I suspect is not going to be particularly useful and may be expensive, and therefore haven't written to. What to do? I guess I should write again and also write to the second possible source.

I realize that some of you specialize in Illinois tokens and may already know all of this and more. However, I don't know what you know, and since I have to work at it long distance it's done by mail. If you have better information, how about sharing it?

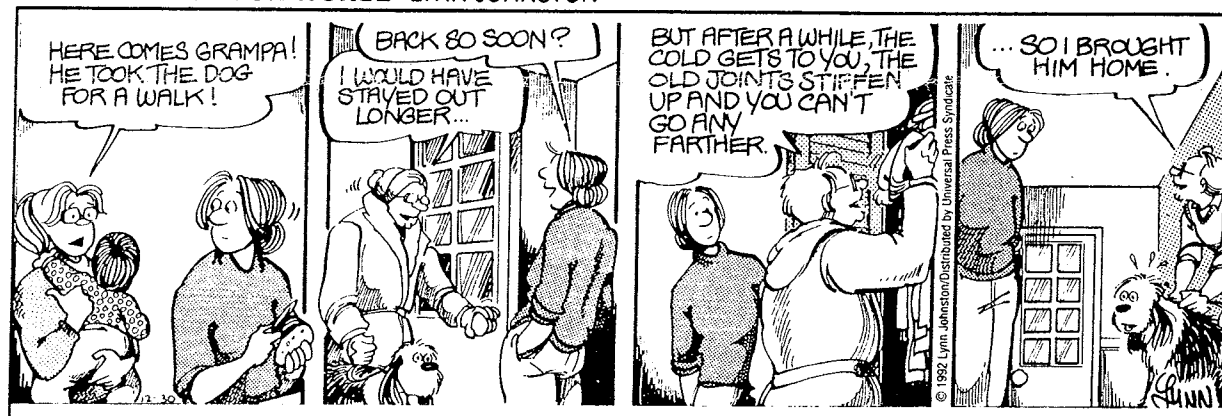
Some time ago, Tom Severn (R-408, Topeka) had advised me that there was evidence in the Kansas State Historical Society files of a local issue cardboard token from Hutchinson, KS. As a contribution to the new catalog, Tom got the Society to send me a photocopy, and the item will be listed in the new catalog. However, there is a problem about which I am not satisfied that I have the answer as yet. The photocopy they sent is 7 1/4 inches by 4 3/4 inches. The print on it looks to be typewritten or typeset, and about 22 point, which is about twice as big as it would normally be. So I wrote and asked for the size of the token itself. They wrote back that it was 250 mm. x 219 mm., which is roughly 9 3/4 inches by 8 1/2 inches;

that is, about 34% longer and about 78% wider. Obviously, something is screwy, since it should have been the same percentage larger in both directions if it is in fact larger at all. My inclination is to think that it was actually about 3 1/2 x 2 1/4 inches; i.e. half the size of the photocopy they sent. But why would they have sent an enlargement to start with, if it is really smaller? And if it is really even larger, why would a business in Hutchinson put out a gigantic card on which the letters and numerals for punching out were almost three times normal size? If I write back to the Kansas Historical Society again to ask for confirmation, am I not suggesting that they didn't really know what they were doing? Now what?

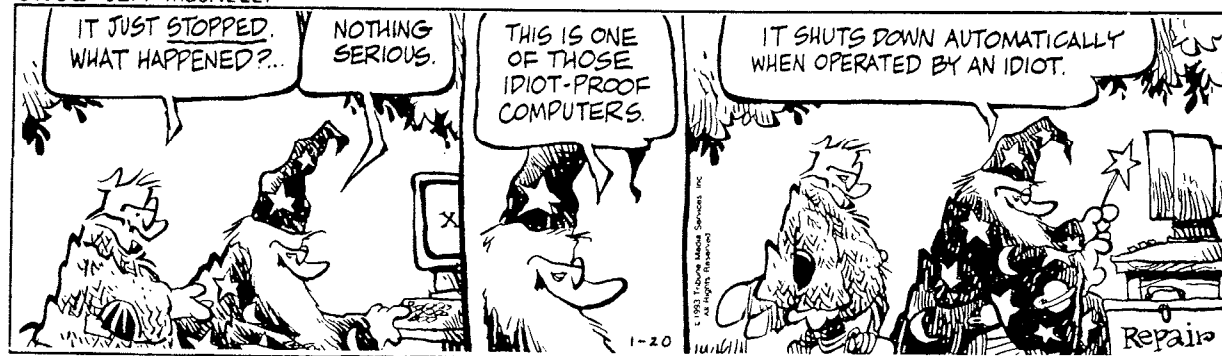
The dispensers that were sold to businesses in Ohio, to help them handle the state sales tax receipts, continue to intrigue me. I provided a summary of the available information in *Newsletter 76*, since Larry Freeman (F-10, Parma, OH) had reported a third type. (I won't repeat the details here.) But all three known types are metal and were apparently distributed state-

wide by three different companies. It would seem as though there ought to be a lot more of these three around, and possibly others from other manufacturers, since Ohio in the mid-30s certainly had a lot of villages, towns, and cities in which there were businesses all of which had to collect the sales tax and hand out receipts. The obvious place to look for these things would be in antique shops and markets, flea markets, and similar places. Why aren't more of them being identified? My wife and I recently went to visit our daughter and son-in-law in Cincinnati, and I took a nostalgia trip through my boyhood stomping grounds around Bowling Green. I was able to check out an antique market in Findlay, and found one dealer with four sales tax tokens (about which he knew absolutely nothing), but no Ohio sales tax receipt dispensers. I didn't have time to visit around in Cincinnati, but counted something like a dozen antique shops and markets, and flea markets, in the area. There is probably an enormous opportunity all over Ohio for some eager beaver to dig up dispensers. ■

FOR BETTER OR FOR WORSE LYNN JOHNSTON



SHOE JEFF MacNELLY



BOOKLETS FOR SALE

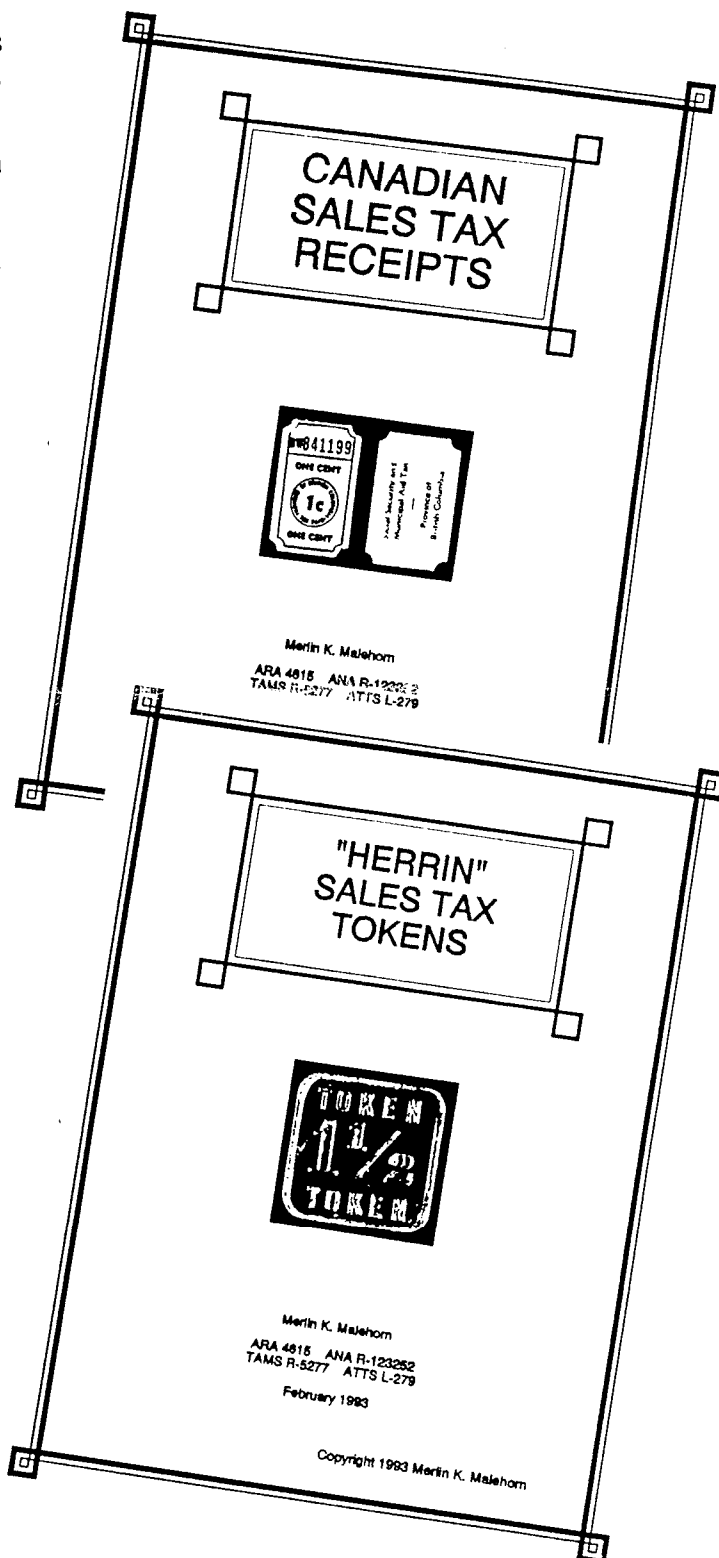
Merlin K. Malehorn
6837 Murray Lane
Annandale, VA 22003

I've written a couple specialty booklets for those who might be interested. The covers are shown at the right.

The first booklet covers all the known Canadian Sales Tax Receipts. There have been some articles about these in past *Newsletters*. Now I've compiled everything, including history, descriptions, and illustrations, into one booklet. I suspect there are others that I haven't been able to discover, but this booklet covers everything we know, including some information not in *Newsletter* articles. There are 23 pages. It is available postpaid, in plastic comb binder with cover, for \$5.00.

The second booklet, 95 pages plus preface and table of contents, covers all you ever wanted to know, and more, about the so-called Herrin round and square sales tax tokens. It provides a history, various speculations, copies of two *Newsletter* articles, and die-by-die technical details with halftones of all 24 dies. I've been working from time to time on this catalog for about five years, and finally got to the point that I thought I had enough information to go to print. I know there is additional information yet to be discovered, but if you are interested in the Herrin tokens, this will be your bible. There are 28 halftones in it, which makes it kind of expensive. Postpaid, plastic comb with cover, \$11.00.

Please make checks out to me by name. These are personal publications, not ATTS issuances.





American Tax Token Society

Secretary & Treasurer's Report

Ending date: March 15, 1993

Initial Balance..... \$2126.12

Credits:	Interest	\$19.27
	Dues Payments Received	608.00
	Life Membership—Fisher	160.00
	Donations	76.00

Debits:	Newsletter #79	\$175.44
	Catalog Expenses—M.M.	4.34
	Supplies—M.M.	58.41

New Balance..... \$2751.20

A big thank you to everyone who included an additional donation to help keep ATTS going: Les Albright, Wilbur C. Armstrong, John M. Barnes, Claude P. Bates, Jr., David Bennison, Richard Blalock, Roy T. Eggert, Ellen Gates, Clarence E. Glenn, Millard W. Hajek, Kenneth Hallenbeck, Dick Lane, Jim Majoros, James A. McCarty, Kazuma Oyama, Bob Schrader, Clarence Thiede, and Prentiss D. Wright. A dollar or two or five doesn't seem like much, but it really does add up and make a difference. Thanks!

New Members

- R-459** Ronald Wenger, 160 Robinwood, Normal, IL 61761.
R-460 Charles M. Luce Jr., 1393 Kenalan Drive, San Diego, CA 92154.
R-461 Samuel J. Gizzi, 13 Ramapo Road, Ossining, NY 10562.

Reinstated

- R-126** Jeffrey L. McFarland, 142 Lister, Shreveport, LA 71101.

I Have Not Yet Received 1993 Dues From:

F-12 Finch	R-393 Stolaroff	R-444 Kelley
F-41 Tabor	R-398 Wile	R-445 Mahoney
R-163 Hartzog	R-405 Mitchell	R-449 Miller
R-273 Robinson	R-408 Severn	R-456 Starr
R-342 Hoffman	R-425 Freeman	

AMERICAN TAX TOKEN SOCIETY

ATTS Publications	OCT - DEC 90	71-9
Constitution (copy for members)	JAN - MAR 92	76-10
Constitution (revised-partial)	OCT - DEC 92	79-12
Dues Increase	APR - JUN 90	69-4
Election	APR - JUN 90	69-5
	JUL - SEP 90	70-26
	APR - JUN 92	77-5
Membership List, 1990	APR - JUN 90	69-21
Membership List, 1991	APR - JUN 91	73-15
Membership List, 1992	APR - JUN 92	77-15
Newsletter Index, 1990-1991	APR - JUN 92	77-9

ANTI-TAX

New Finds (John C. Karel, Minnesota, Ton Mile, Wheelage)	JAN - MAR 90	68-4
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ARIZONA

Elongateds, M. Malehorn	JUL - SEP 91	74-12
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CALIFORNIA

New Finds (Morrow coupons)	JAN - MAR 90	68-6
(Warboys - Davenport)	APR - JUN 90	69-20

CATALOGS, LISTS, BOOKS

Catalog: Progress	JAN - MAR 91	72-9
Clippings (J. Coffin, <i>Coin Collecting</i>)	JUL - SEP 90	70-25
J. W. Baum (<i>A Primer of American Exonumia</i>)	APR - JUN 90	69-17
New Publication (<i>Collecting Sales Tax Tokens</i>)	APR - JUN 91	73-11

COLORADO

Errors (Holifield)	APR - JUN 90	69-20
Mysteries, M. Malehorn	APR - JUN 92	77-8
New Finds (elongated)	JAN - MAR 90	68-4

FEDERAL

Federal Fractional Coins: 1935, M. Malehorn	OCT - DEC 92	79-8
Miscellany	JUL - SEP 91	74-14

FLORIDA

New Finds (Boyd "good for")	APR - JUN 91	73-3
New Finds (more on Boyd)	JUL - SEP 91	74-3

FOREIGN

(Brazil label), M. Florer	APR - JUN 92	77-4
Federal Tax Exemptions: 4, M. Malehorn	APR - JUN 90	69-7
Foreign Collectibles, M. Florer	JUL - SEP 91	74-6
Foreign Collectibles (Reconsidered), M. Florer	OCT - DEC 91	75-4
Foreign Sales Tax Tokens/Stamps (Cyprus, Israel, Germany)	APR - JUN 90	69-11
France (tax exemption coupons catalog)	APR - JUN 92	77-13
New Finds (Belgium, Luxembourg)	JUL - SEP 90	70-2

Roman Tax Coins, R. Leonard, Jr.
 Tax Exemption: Foreign Diplomats, M. Malehorn

JAN - MAR 91 72-3
 JAN - MAR 90 68-13

GENERAL

The A.N.A.'s 100th, M. Florer
 Curiosities (T.A.X., Scovill token)
 History--Letters (Idaho; Di Bella; Washington;
 Alabama and Mississippi; Sherrill; Louisiana)
 Holes in Metal Tokens, M. Malehorn
 Mysteries, M. Malehorn
 New Finds (token re: tax on beer)
 (pinback)
 Plastic Tokens: Density, R. Johnson
 Plastic Tokens Revisited, R. Johnson
 Sales Tax Token Dealers
 Table-Top Techniques, M. Malehorn
 Talkin' Tax Tokens, T. Davenport
 Wooden Money (Boraker: clippings)
 Wooden Nickels (Canada, Albuquerque)

JUL - SEP 91 74-13
 JAN - MAR 91 72-2
 JUL - SEP 90 70-16
 OCT - DEC 90 71-6
 APR - JUN 92 77-5
 JUL - SEP 91 74-5
 APR - JUN 92 77-3
 APR - JUN 91 73-6
 OCT - DEC 92 79-3
 OCT - DEC 92 79-4
 OCT - DEC 90 71-13
 JUL - SEP 92 78-4
 APR - JUN 90 69-9
 JAN - MAR 92 76-4

ILLINOIS

Clippings (Canton)
 Illinois Provisional Sales Tax Tokens (reprint from
 The Catamount)
 Illinois: Provisional Tokens by Pace?, M. Malehorn
 Mysteries, M. Malehorn
 New Finds (Dunham Druggist)
 New Finds (Elmes, Pixley)
 (Pace Mfg. Co. aluminum pattern)
 The Round Herrin Mystery, M. Malehorn

JAN - MAR 91 72-13
 JUL - SEP 92 78-13
 JUL - SEP 92 78-9
 APR - JUN 92 77-6
 JUL - SEP 90 70-3
 OCT - DEC 90 71-1
 JUL - SEP 92 78-3
 JUL - SEP 90 70-9

INDIANA

Mysteries, M. Malehorn

APR - JUN 92 77-7

IOWA

New Finds (Morrow coupon booklet)

JAN - MAR 90 68-6

KANSAS

Clippings (*Hobbies*, 1937)
 Elongateds, M. Malehorn
 Kansas: Sales Tax Collection, T. Severn
 Mysteries, M. Malehorn
 Planchet Thicknesses, M. Malehorn

APR - JUN 90 69-16
 JUL - SEP 91 74-12
 JAN - MAR 90 68-7
 APR - JUN 92 77-8
 JAN - MAR 91 72-11

LOUISIANA

(correspondence), G. Magee, Jr.

JAN - MAR 90 68-21
 JUL - SEP 90 70-23

MAVERICKS NOT OTHERWISE ATTRIBUTED

New Finds (Garvey)
 Turners Update

APR - JUN 90 69-3
 APR - JUN 91 73-11

MICHIGAN

Mysteries, M. Malehorn	APR - JUN 92	77-8
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MISSISSIPPI

Clippings	JAN - MAR 91	72-13
Errors (Holifield)	APR - JUN 90	69-20
Mississippi #5 and #6, M. Malehorn	APR - JUN 91	73-9

MISSOURI

Clippings	APR - JUN 90	69-15
(counterstamps: Union Bus Terminal; "Pendagrast")	JUL - SEP 92	78-3
Gold or Gold Plated?, M. Malehorn	JAN - MAR 90	68-22
Handwritten MO Counterstamps, M. Malehorn	JAN - MAR 90	68-24
Missouri Counterstamps, M. Malehorn (Murers, Strassberger)	APR - JUN 91	73-7
Missouri Milktop Handwritten Reverses, M. Malehorn	OCT - DEC 91	75-4
Missouri Printed Counterstamps, M. Malehorn	OCT - DEC 91	75-10
Mysteries, M. Malehorn	APR - JUN 92	77-8
New Finds (aluminum pattern)	APR - JUN 91	73-4
New Finds (milktop: Barriers)	APR - JUN 90	69-3
New Finds (milktop: Pendergas, handwritten; purse)	OCT - DEC 91	75-3
New Finds (milktop: University City; purse)	JUL - SEP 91	74-5
New Finds (milktops: Wonstop, R.H.)	JAN - MAR 90	68-5
Some Missouri Patterns: Scovill or Osborne?, M. Malehorn	OCT - DEC 92	79-5

NEBRASKA

Miscellany	JUL - SEP 91	74-15
Mysteries, M. Malehorn	APR - JUN 92	77-8
Planchet Thicknesses, M. Malehorn	JAN - MAR 91	72-10
(postcard), G. Hosek	APR - JUN 92	77-3
The White Spot, J. Hohndorf	JAN - MAR 91	72-5

NEW MEXICO

Catalog (sample of new catalog)	JAN - MAR 92	76-5
Clippings	APR - JUN 90	68-15
Mysteries, M. Malehorn	APR - JUN 92	77-6

OHIO

Clippings	JAN - MAR 91	72-13
(comments), F. Robinson	JUL - SEP 92	78-16
(holders/dispensers)	JAN - MAR 92	76-4
Mysteries, M. Malehorn	APR - JUN 92	77-6
New Finds (poster, addressograph)	JAN - MAR 90	68-3
Ohio Observations, R. Haynes	JAN - MAR 90	68-9
Ohio Receipts (Editor's Notes)	APR - JUN 92	77-2
Ohio Receipts: Pads, M. Malehorn	OCT - DEC 90	71-17
Ohio--Speculations Revisited, R. Johnson	JUL - SEP 90	70-4
(punchcards: May Hardware; Palmer's Market)	JUL - SEP 92	78-3

OKLAHOMA

Mysteries, M. Malehorn	APR - JUN 92	77-8
Oklahoma #18, M. Malehorn	APR - JUN 90	69-6
Planchet Thicknesses, M. Malehorn	JAN - MAR 91	72-10

PENNSYLVANIA

Mysteries, M. Malehorn	APR - JUNE 92	77-8
New Finds (relief tax)	JUL - SEP 91	74-4
Sherrill Coupons Revisited, M. Malehorn	OCT - DEC 90	71-2

SALES, PRICE LISTS, PRICES REALIZED

Alpert	JUL - SEP 90	70-1
	JAN - MAR 91	72-2
	APR - JUN 91	73-3
	JUL - SEP 91	74-3
	APR - JUN 92	77-1
	OCT - DEC 92	79-2
C & D Gale	JUL - SEP 91	74-2
	JUL - SEP 92	78-2
Cumberland Gap	OCT - DEC 91	75-3
Don Reeder (Ohio receipts)	JUL - SEP 92	78-2
Sales Tax Token Dealers	OCT - DEC 92	79-4
Schimmel	APR - JUN 90	69-2
	JUL - SEP 90	70-2
	APR - JUN 91	73-2
	JUL - SEP 91	74-3
	JAN - MAR 92	76-3
	OCT - DEC 92	79-2
Superior Stamp and Coin (Ohio receipts)	APR - JUN 91	73-3
	JUL - SEP 91	74-3
	OCT - DEC 91	75-2
	JAN - MAR 92	76-3
Tom Wall	JUL - SEP 91	74-2
	OCT - DEC 92	79-2

TEXAS

(diesinker)	APR - JUN 92	77-3
Mysteries, M. Malehorn	APR - JUN 92	77-8
New Finds (Rockwall)	JAN - MAR 90	68-2

UTAH

Mysteries, M. Malehorn	APR - JUN 92	77-7
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WAR TAX

Miscellany	JUL - SEP 91	74-14
New Find (Cuscaden's Confectionary)	JAN - MAR 92	76-4
War Tax Tokens, M. Malehorn	APR - JUN 91	73-5

WASHINGTON

A Tenino Speculation, T. Davenport	OCT - DEC 90	71-1
Clippings	APR - JUN 90	69-16
Gold or Gold Plated?, M. Malehorn	JAN - MAR 90	68-22
Mysteries, M. Malehorn	APR - JUN 92	77-7
New Finds (aluminum plate, red fiber)	JAN - MAR 90	68-3
New Finds (red plastic)	JUL - SEP 91	74-5
New Finds (scrip booklet)	JUL - SEP 90	70-3
New Finds (tax exemption permit varieties)	JAN - MAR 90	68-5

{This is a continuation of the distribution of a document providing the old ATTS Constitution, a proposed new Constitution, and an explanation of the changes. The first portion was distributed with Newsletter 79. The remainder will be distributed later.}

[Add new paragraph below:]

- c. *The Editor - shall prepare each issue of the official publication; solicit preparation of articles by members; select materials from other sources and obtain permission for reprinting as appropriate; determine the format and length of the publication; and distribute the publication to members, to addressees such as the American Numismatic Association, the Token and Medal Society, and the State Revenue Society, and to numismatic publications for publicity purposes. He or she shall select reference, historical, technical, and other materials that are appropriate for publication as ATTS documents, obtain permission for reprinting as appropriate, publish the compilations, and provide for their sale. He or she shall copyright materials in accordance with Article VIII. He or she shall maintain files of source materials as an ATTS Library, and provide bibliographies or library lists of such materials as may be available for loan to members.*

Purpose: Reflect manner in which we have been operating for several years.

- e. Board Members at Large - must vote on motions brought to their attention by the President (as must all officers described above).

[Renumber paragraph above as d.]

Section 3:

Any Board member not voting in three successive Board actions without valid reasons is open to dismissal from office by a vote of the other Board members. If a Board member is unable to vote for a short period of time, he or she must notify the President.

[Insert "or she" as indicated above]

Section 4:

In the event of the loss of officers other than the President, the President shall appoint new officers subject to the concurrence of the other Board members.

[Replace paragraph above with:]

In the event of the loss of the President, the Board shall appoint an acting President. In the event of the loss of other officers, the President shall appoint replacements, subject to concurrence of other Board members.

Purpose: Provide for loss of President, since Vice President position is eliminated.

ARTICLE VI - GOVERNMENT

Section 1:

The Board of Directors, consisting of the seven elected officials, {(March 5, 1972 Amendment:) and the Newsletter Editor and Immediate Past President,} shall be the executive body of the Society, and shall manage its affairs, direct its policies, and make such rules as may be necessary for its operation. Personally attended meetings of the Board shall not be required for valid action which may be taken by written ballot at any time and duly signed and dated by each official. Each Past President shall automatically become an Ex Officio member of the Board Members at Large for a standard term of office after vacating the Presidency.

[Replace paragraph above with:]

Section 1:

The Board of Directors, consisting of the five elected officers, shall be the executive body of the Society, and shall manage its affairs, direct its policies, and make such rules as may be necessary for its operation. Personally attended meetings of the Board shall not be required for valid action, which may be taken by written ballot at any time.

Purpose: Reflect reduction in number of Board members; reflect current procedures.

Section 2:

Any Board member may institute Board action by sending a motion to the President who shall, in turn, forward the motion to the complete Board with a request for members' votes. A petition of any five or more members in good standing requires the President to poll the Board on any matter. A petition of ten or more members in good standing requires the Board to poll the general membership on the matter.

[Retain as is]

Section 3:

No official, member, or individual may obligate the Society, incur any debt on its behalf, or officially endorse, approve, or criticize in the name of the Society unless he has received prior authorization by official Board action.

[Retain as is]

Section 4:

When not otherwise specified, action required by the Board, a Committee, or the membership shall be decided by a simple majority vote.

[Replace paragraph above with:]

Section 4:

Action required by the Board, a Committee, or the membership shall be decided by a simple majority vote of those voting. In the case of ties, the President shall decide the vote.

Purpose: Include provision for breaking tie votes.

Section 5:

All votes cast by Board members in a Board action must be delivered to the President by the fifteenth day after the date of the postmark of the original covering envelope. Otherwise, any votes arriving later will be void. If a Board member feels that he cannot act in good faith within such a time, he must request the President for an extension of time. An extension must then be granted by the President for seven days. Any further extension must be requested separately, and no more than a total of two extensions may be granted.

[Replace paragraph above with:]

Section 5:

In votes by Board members on a Board action, the President shall decide when he or she has provided ample time for response to the inquiry. When this judgment has been made, the President may make the decision on the action on the basis of any responses received regardless of number; if no responses have been received, the President may make the decision on the action on the basis of his or her vote alone.

Purpose: Provide flexibility to President to make decisions, since most decisions are not of great importance and tend to be noncontroversial.

Section 6:

All votes cast in a vote requiring general membership action must be delivered to the President or other officer designated by the President by the twenty-first day after the date of the postmark of the original covering envelope. Any votes received after that date will be void. Any five members may request in writing a fourteen day extension. No further extensions may be granted.

[Insert "other officer designated by the President" as indicated above]

Purpose: Allow for Secretary-Treasurer or other officer to count votes if more convenient.

[Add new paragraph below:]

Section 7:

All approved Board actions, and results of all votes by the general membership, shall be published in the official publication.

Purpose: Ensure that ATTS members are made aware of votes and Board actions.

Section 7:

A committee on any subject pertinent to the Society's aims may be formed by the general membership. The President must nominate the chairman with Board concurrence.

[Renumber paragraph above as Section 8]

ARTICLE VII - ELECTIONS

Section 1:

Officers shall be elected every two years for a two year term. They shall assume office on February 1st of odd-numbered years and shall hold their office until the expiration of their term or their resignation. In no case shall any officer hold two elective positions simultaneously.

[Replace paragraph above with:]

Section 1:

The Board shall be responsible for replacing its members when individuals resign from the Board. Replacements shall be sought by solicitation of specific individuals whose presence on the Board is believed desirable; or by a general call for expression of interest to all members of ATTS, from which responses the continuing Board members may make a selection.

Section 2:

The Board shall appoint individuals to serve as the other officers of ATTS, based on expressions of interest and other criteria the Board may establish. These appointed officers shall continue to serve as long as they are willing to do so, subject to continuing approval by the Board.

Section 3:

Board members and other officers may be recalled by members of ATTS in accordance with procedures in Article VI - Government.

Purpose: Reflect current practice for period of service; provide flexibility when there are not enough members willing to serve.

Section 2:

On or before September 1 of even-numbered years the Secretary shall preside over and appoint an Elections Committee consisting of two active members not to include the President or Vice President. The committee shall draw up a slate with the goal of obtaining two consenting nominees for each office.

[Delete entire paragraph above]

Purpose: Not required, considering new procedure.

Section 3:

The ballots shall be returned to the Elections Committee by December 15, which shall count and record votes of those postmarked no later than that date. The committee shall inform the officers of the winners, and cause the names to be published in the official publication or in some other Society document.

[Delete entire paragraph above]

Purpose: Not required, considering new procedure.

Section 4:

If a nominee should declare that he is no longer able to serve, the member receiving the next highest number of votes shall be installed in his place.

[Delete entire paragraph above]

Purpose: Not required, considering new procedure.

ARTICLE VIII - OFFICIAL PUBLICATIONS

Section 1:

The Board shall designate the Society's official publication and its name. This shall preferably be a private publication for the publicizing of the Society's affairs. The publication is the most important activity assisting the society's objectives, and, therefore, shall be given such emphasis by the Board and Membership.

[Delete entire paragraph above]

Purpose: Reflect designation in the Constitution as added in 1973.

Section 2:

(August 27, 1973 Amendment:) The name of the official publication of the Society is ATTS NEWSLETTER unless changed by a full membership vote. The Board shall appoint the newsletter editor and he

shall serve terms concurrent with those of the Board of Directors.

[Replace paragraph above with:]

Section 1:

The official publication of the Society is the ATTS Newsletter.

Purpose: Reflect designation as added in 1973.

Section 3:

The Board shall decide what general kinds of information the publication shall carry, and rates for paid advertising, if any. The Treasurer and Editor shall authorize any expenditures incurred in its publication.

[Retain, renumber as Section 2]

Section 4:

All members except Associate Members of the Society will receive the publication free of charge with each officer receiving an extra copy for promotional and statistical work.

[Replace paragraph above with:]

Section 3:

All members of the Society, other than Associate Members, will receive one copy of the publication free of charge. Copies not delivered intact by the Postal Service shall be replaced at no cost to the member.

Purpose: Reflect current procedures.

Section 5:

The general membership list may be published only in the official publication or other society document. No member's address may be released by the society for any purpose, other than above, without the member's written permission.

[Retain, renumber as Section 4]

ARTICLE VIII - OFFICIAL PUBLICA-

TIONS will be continued in the next Newsletter with the final Section, having to do with various reprints, releases for reprinting, copyrighting, and the like. There are two more pages, which include **ARTICLE IX - FUNDS OF THE SOCIETY**, **ARTICLE X - AMENDMENT OF THE CONSTITUTION**, **ARTICLE XI - DISSOLUTION**, and **ARTICLE XII - EFFECTIVE DATE**.



ATTS NEWSLETTER

APR - JUN 1993

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ATTS Editorial Office, 6837 Murray Lane, Annandale, VA 22003
Please send address changes to this office.

*Unless otherwise noted, material in this Newsletter may be reprinted
with proper credit to original sources*

ADVERTISEMENTS

Sales Tax Tokens PRICES

Market updates on State and Illinois Issues, auction prices on others. 12 pp. \$2.00. Discounts for multiples. Jerry Schimmel, Box 40888, San Francisco, CA 94140

"500" well mixed Mardi Gras doubloons for only \$24.40. Sam Petry, P.O. Box 167, St. John, IN 46373.

Have TT's, prison and race track adm. tokens to trade for needed sales tax tokens. Bob Kelley, 2689 Cliff Road, North Bend, OH 45052.

PUBLICATIONS AVAILABLE: Here are some of the pubs available from M.K. Malehorn, ATTS Editorial Office, 6837 Murray Lane, Annandale, VA 22003:

State-Issued Sales Tax Tokens (2nd Ed.), J.F. Schimmel \$4.00

Collecting Sales Tax Tokens: An Introduction, M.K. Malehorn and T. Davenport \$3.00

Catalog of Ohio R5 Scratch Marks, M.K. Malehorn \$4.00

Canadian Sales Tax Receipts, M.K. Malehorn \$5.00

"Herrin" Sales Tax Tokens, M.K. Malehorn \$11.00

Index, ATTS Newsletter, March 1971 - December 1992 \$3.50

EDITOR'S NOTES

Catalog

At long last! On June 10 I sent the written part of the catalog, printed out from my diskette, to the publisher. I also sent all the illustrations, having reviewed them and marked them to ensure they would be inserted at the right place. Now the publisher will prepare the "pasteup." Hopefully, I will get a last review and then it will go to the printer. If you will all hold your breath, maybe we'll finally see the new catalog in another two or three months. There is still room for something to go wrong, but at least I have a sense of being near completion.

I cannot give you any information about price or the easiest source from which to purchase the catalog, since the publisher has yet to arrive at the final cost of printing and distribution. Our agreement is that there will be a modest discount for ATTS members. The publisher will advise of its availability in advertisements in coin and token periodicals, through dealers, and by other means, so you should not have any problem knowing about price, and source. I'll certainly advertise it in the *ATTS Newsletter*, also.

Several years ago Tim Davenport (the co-author) and I had estimated that we needed to build up

a nestegg in the treasury to cover development costs. If you've been a member through those years, you'll remember some of the notes we've written from time to time about the costs of catalog development. I've been billing quarterly as costs accumulate, and this quarter's bill will be larger than any of the others by a considerable amount. Unless something major has gone wrong, it should be the last large bill--there will still be a few odds and ends to wrap up, I suspect. I've provided in this issue an article that summarizes the process of development and the distribution of costs associated therewith, so that you will have some sense of the small amount ATTS has contributed as compared to the no-cost volunteer effort involved and the costs being covered by the publisher.

Membership Token

You'll find a couple membership tokens included with this issue. The token is a "jumping" disk, so you'll also find some directions on how to make it work. Have fun! If you want some more, I can provide them for 25¢ each, plus postage of 29¢ for each group of five or less.

Newsletter

Some of you have indicated that you would like to have the *Newsletter* punched for a three-hole notebook. If you will let me know, I can punch your copy. All of them are handled several times in the process of assembling for mailout. As long as there aren't too many of you (I have no exact number for "too many"), it should be relatively simple to accomplish.

Constitution

In the past couple issues, there have been segments of the current ATTS Constitution, a proposed revision, and comments explaining the proposed

changes. This issue includes the last few pages, for your consideration. If you have comments, send them to me. Assuming the next issue (No. 82) of the *Newsletter* isn't too crowded, I'll include the proposed new Constitution, revised to include comments. Assuming no substantive comments on it, I'll include the final new Constitution in No. 83 for a membership vote.

A Humorous Note

In the April 1993 issue of *The Numismatist*, Donn Pearlman's regular column "Pearlman's People" (on the last page of each issue) included a comment about a sales tax token. I wrote to him to ask for the details, but he was not able to locate the related correspondence. He had written the column several months earlier and probably had lost it among the "research materials, notes, and stray socks" in his home office. However, the column stands by itself, and so I am quoting a portion of it.

"ERIC THE READ: Well-known collector, research and award-winning author Eric P. Newman discovered 'a choice, unintended numismatic goof' while recently reviewing back issues of a numismatic publication that shall remain nameless here to protect the innocent.

"Scholar Newman alerted me to a columnist's erroneous explanation that a mystified reader's '¼C' denomination token was produced in the 1920s in Paris, France. The accompanying photograph plainly showed the token's legends to be in English, not French: 'Redeemable at Paris Chamber of Commerce.'

"The (Paris, France) answer is a riot, in my opinion," Newman wrote to me. 'This token is a sales tax token from Paris, Illinois, when Illinois passed a ¼-percent sales tax in the 1930s.'"

COMMENTS: OHIO, PLASTICS, MISSOURI

Richard Johnson L-38

Ed. Note: I received a letter from Richard toward the end of May, reporting on a variety of matters in which he is interested and on which he has provided occasional reports in the past. This article is an edited version of the letter.)

It is strange how I can go for months with nothing new and then several items turn up in the span of about a week. George McDuffie, an Ohio revenue collector living in Cincinnati, has discovered a Reserve

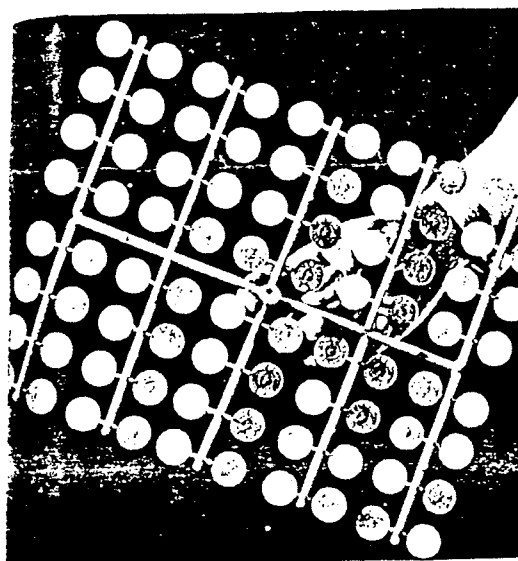
3 cent green on blue paper like RE75 except that it is hyphen-hole perforated. The previously reported perforations on RE75 are roulette 15. I have never before encountered one of these and to the best of my

knowledge it has not been described in any of the literature before. George also turned up an American Banknote Company punchcard, Chits #SC-1, which has been modified by perforations to contain six 5 cent and seven 10 cent areas. The card is stamped **THE WHEEL CO., Inc. / 537 WALNUT St. / Cincinnati, O. / License 310015 //**. It bears the same vendor number as the Wheel Cafe Tax Pre-Paid 5¢ token and essentially the same logo. I have no idea whether this was a local alteration done for the cafe or some sort of an official modification but the perforations are very neatly done indicating the use of some fairly sophisticated equipment. The card seems to indicate that the business did a lot of tax collection in five and ten cent amounts so perhaps the token's value is not so strange after all.

Enclosed are two illustrations from the 1944 edition of *Plastics Catalog* (later *Plastics Encyclopedia*). This shows that indeed Ingwersen did make some if not all of the Utah 2 mill tokens. It also shows quite clearly that they were using an injection molding process as I have maintained for some time. This catalog provides a small amount of information on the Ingwersen Company. It was headed by Gustave Ingwersen and had multiple machines for both compression and injection molding. The catalog averages over a thousand pages per year. I hope to get a chance to examine some of the years other than 1944.



4—The State of Utah issues sales tax tokens of butyrate, injection molded in identifying colors by Ingwersen Mfg. Co.



INJECTION
MOLDING

Tax Tokens (Casting)

My project on plastic tokens is getting along but sometimes seems to produce more questions than I started with. I've recently identified cellulose acetate butyrate in some of the Missouri tokens. At this point I am studying the hard plastic tokens and am looking for more examples. The best way to identify them still seems to be dropping them on a hard surface like a glass table top and listening to the "ringing" sound they make.

In my study collection I have found the following Missouri tokens:

- o Orange, hard, waterclear transparent, represented by a single specimen with die combination H
- o Red, hard, waterclear transparent, represented by twenty specimens with die combination H
- o Medium red, soft, semi-transparent, represented by eight specimens with die combinations E, G, and J. These specimens are darker in color than the above but lighter than the dark red below. They exhibit a considerable range of opacity.
- o Dark red, hard, waterclear transparent, represented by fourteen specimens all with die combination H. I cannot detect any obvious rose red/light purple difference.
- o Dark red, hard, slightly translucent to opaque, represented by a single specimen with die combination H
- o Four deteriorated hard specimens with die combinations G and J that are so far gone I cannot tell the original color. I suspect they were translucent but cannot be certain. Analysis suggests that they were made using a different coloring agent than the tokens listed above.

o Two deteriorated hard specimens with die combination H, possibly translucent and probably orange-red in color. The color seen through the token is orange

but has a definite light powder blue-gray cast. Analysis is still at an early stage but suggests that they are possibly different from any of the others.

COMMENTS: OKLAHOMA; OHIO; ROMAN; NEBRASKA

Mike Florer R-409

(I received a letter from Mike Florer toward the end of April, reporting on several matters of interest. This edited extract from the letter provides several articles he found in other publications that may be of interest. The articles themselves are reproduced on pages that follow hereafter.)

Last summer I did an internship at the ANA Museum as part of my graduate Museum Studies program. As a result, I am providing several articles from various publications that as far as I know have not been previously published in the *Newsletter*.

At the ANA Library I went through an entire run of the *TAMS Journal*. Besides the articles that were reprinted as an ATTS publication, I found two more recent articles, one on error cardboard OK STTs and one on the I.D. maverick STT.

I participated in the ANA's Summer Seminar as a part of my internship there. I took Coins of the Ancient World taught by Bob Hoge, Museum Curator (my internship supervisor). I became somewhat familiar with the literature on ancient coins. Of interest to us is a catalog entitled *Corpus Nummorum Romanorum*. This is a bilingual catalog in English and what I assume is Italian. Volume XII covers the sales tax remission commemorative coins previously introduced in the *Newsletter*. Enclosed is a photocopy of the listing. The authors list six different types of this coin along with various varieties. The grand total is 25 different. All are illustrated.

(Ed. Note: See Newsletter 72, January - March 1991, for the most recent article. Four tax remission coins by Caligula were introduced to us by Bob Leonard, Jr., in an article in 1971. These are the four types we've stuck to for twenty years. I guess it depends on how you count things, and how detailed you want to get. If you examine the 4½ pages he sent, you will see a Quadrans I Tipo, Quadrans II Tipo Var. A., Quadrans II Tipo Var. B, Quadrans III Tipo, Quadrans III Piéfort del quadrante III Tipo, and Quadrans IV Tipo. This boils down to the four types that we have identified in the past, with a couple varieties of the II and the III. As far as I can see, the various pictures that are shown and the additional coins that are identified are simply a listing of the

coins in various museums and collections. Given the nature of coin manufacturing processes in the days these were made, it is not surprising that there are slight differences between those of any given type. I'm still of a mind that if you are really interested in these coins, as I have been, you'll want to try for the four types and maybe the two varieties of II and III.)

Bob Hoge showed us many coins as part of the course. One of these was the "Half-Shekel of Tyre." This is a Greek coin used in the Phoenician city of Tyre. It was required to be used by the Jews to pay a temple tax. It is a Judaeen Series silver Didrachm minted at the Jerusalem Mint in the year 164 (A.D. 39-39). It is 1/2 Shekel in weight; hence its nickname, although it is actually a Didrachm. The obverse pictures the head of Melqart (equivalent of Hercules) facing right. The reverse pictures an eagle standing facing left and the words KAIAΣYΛOY and ΠΕΔ.

After I returned home I found an article on a Roman coin used to pay imperial taxes—the "Tribute penny." The article is from Edward Rochette's *The Other Side of the Coin*. Since this Roman coin and the Greek coin above were used to pay taxes, they could be considered "tax tokens," although not sales tax tokens, of course.

Last fall while doing research for a term paper, I found the following paragraph on page 130 of *50 Year History of the Nebraska Petroleum Marketers* by Ellen L. Sintek and published by Service Press, Henderson, Nebraska, 1970. I assume that Nebraska enacted its first sales tax at that time but I could be wrong.

"Nebraska voters gave a white-wash job to its state government in 1967. Following the November election, Nebraska could no longer claim the title of 'White Spot'

of the nation, the state with no sales tax, no income tax and no indebtedness. Voters kicked out the property tax, and the mandate

to the Legislature was to enact some other form of taxation to finance state government."

Reprinted from *The Other Side of the Coin*, Edward C. Rochette, Renaissance House, Frederick, CO, 1985

NO ONE EVER LOVED THE TAX MAN

Every April, one man more than anyone else, will bear the ill-will, the foul wishes, and the muted curses of millions. He is the tax man and his time comes April 15, deadline day for filing personal income tax returns.

Tax collectors have suffered the wrath of otherwise faithful and dutiful citizens since Biblical times. Several mentions of tax collectors appear in both the Old and New Testaments, but without kind or understanding words.

Recall Matthew, Mark or Luke, "Render therefore unto Caesar the things which are Caesar's; and unto God the things that are God's." This was as direct a reference to taxes under the Romans as it was a theological lesson.

In the year 6 A.D., the Holy Land—Judea was declared a Roman province. An annual tax of one denarius was levied on all residents—and the tax had to be paid in Roman coin.

Of the few coins mentioned in the New Testament with sufficient detail to identify with a degree of certainty, the "Tribute penny" is one example.

Politics, rather than economics, dictated the use of specific coins during the Roman occupation of Judea. In

the century before the birth of Christ, Roman legions had occupied most of the Mediterranean world, Palestine included. In the beginning, Romans did not annex conquered territories. Instead, they placed cooperative and friendly rulers in power.

The Romans reserved the right to issue gold and silver coins, allowing the subject areas the privilege to issue minor base metal coins only. In Judea the basic coins in circulation included bronze leptons issued by both the Herodian kings and Roman procurators, and silver denarii of Roman manufacture. Both the bronze and silver coins were about the size of our modern dimes.

It was the English, in their translations for the King James' Bible, who gave the name "penny" to the denarius of the period. Since Tiberius Caesar issued only one type of denarii for general circulation, there is little doubt as to the coin held in Jesus' hand when asked, "Is it lawful to give tribute to Caesar?"

While the Roman empire was in its greatest glory, enjoying economic stability and order over three continents, the silver denarius was accepted universally—from Spain to the Nile by the tax man whose unappreciated duty it was to take it back in the name of Caesar in tax.



The Tribute Penny mentioned in the New Testament was actually a Roman denarius. The reverse pictures Tiberius' mother, Livia, holding an olive branch and scepter

CALIGVLA

AE



88



88/1



88/2



88 *Quadrans* I Tipo

D/ ↑↑ C · CAESAR · DIVI · AVG · PRON · AVG · (*Caius Caesar, Divi Augusti Pronepotis, Augustus*). Pileo con ai lati le lettere S — C (*Senatus Consulto*); cont. perl.

R/ ↓ → PON · M · TR · P · III · P · P · COS · DES · III (*Pontifex Maximus, Tribunitia Potestate, Pater Patriae, Consul Designatus Tertium*). Nel campo le lettere R C C (*Remissio Ducentesima*); cont. perl.

Zecca di Roma — 39 p. Ch. n — Peso gr. 3,59/2,73.



88/3



88/4



Cohen descrive i quattro tipi del quadrante facendo partire da COS la leggenda del rovescio, mentre la forma corretta è PON · M (*Cortellini, op. cit. pag. 244 n. 12*). Il berretto della libertà si riferisce alla restaurazione dei Comizi voluta da Caligola. Le lettere R C C ricordano la remissione della tassa dell'1% che Augusto aveva stabilito su tutte le vendite, a favore dell'erario militare. Nel 17 d.C. Tiberio l'aveva ridotta allo 0,5%, e riportata all'1% nel 31 d.C. Sembra che Caligola l'abbia nuovamente ridotta allo 0,5%, prima di abolirla nel 39 d.C. Molto probabilmente lo stesso Caligola la rimise successivamente in vigore (*BMC. Vol. I pag. cxlvii*).

Cohen describes the four types of the quadrans as commencing with COS in the reverse legend, whereas the correct form is PON · M (*Cortellini, op. cit. pg. 244 n. 12*). The cap of liberty refers to the restoration of the comitia ordered by Caligula. The letters R C C record the abolition of the tax of 1% which had originally been enforced by Augustus on all sales, the proceeds of which went towards the *aerarium militare*. Tiberius reduced it in 17 A.D. to 0.5% but raised it again to 1% in 31 A.D. It appears that Caligula reduced it to half per cent. before he abolished it completely in 39 A.D. and then probably reintroduced it again at a later date (*BMC. Vol. I pg. cxlvii*).

88 = Coh. 5 = BMC. I/155/57 = RIC. I/118/38.

- 88 Museo Britannico. BMC. Vol. I tav. 29 n. 10. peso gr. 3.20.
 88/1 A. G. Hirsch 1962 n. 336.
 88/2 Collezione Mazzini. Milano 1957. Vol. I tav. XXXVI n. 5. peso gr. 2.73.
 88/3 A.S. Robertson. Collez Hunter Vol. I. tav. 14 n. 26. peso gr. 3.59.
 88/4 Annali dell'Istituto Italiano di Numismatica nn. 16-17, Roma 1969 tav. XVII n. 2.



89 *Quadrans II Tipo* – Var. A

D/ Simile al precedente.

R/ TR · P · III · P · P · COS · TERT · (..... *Tribunitia Potestate Tertia, Pater Patriae, Consul Tertio*). Simile al precedente.

Zecca di Roma – 40 p. Ch. n. – Peso gr. 3.46/2.83.



Sulla disposizione della leggenda del rovescio di questa moneta valgono le osservazioni fatte per il n. 88.

What was said concerning the disposition of the reverse legend of n. 88 applies to this coin also.

89 Museo Britannico. BMC. Vol. I tav. 29 n. 8. peso gr. 3.46.

89/1 Museo di Pisa.

89/2 C. Crippa I, 1970 n. 354.

89/3 A. Kress 118. 1961 n. 736.

89/4 A. Müller 3. 1972 n. 141.

89 = Coh. 6 = BMC. I/156/61 = RIC. I/118/39.

89/5 A. Kress 117. 1961 n. 528.

89/6 Collezione Mazzini, Milano 1957. Vol. I tav. XXXVI n. 6. peso gr. 2.83.

89/7 A. Sotheby 1975. Collez. Woodbridge n. 172.

89/8 Museo di Firenze.



90 *Quadrans II Tipo* – Var. B

D/ ↓ → La leggenda inizia in alto. Simile al precedente.

R/ Simile al precedente.

Zecca di Roma — 40 p. Ch. n.

90 A. ANE 1965 n. 343.



91 *Quadrans III Tipo*

D/ ↑↑ La leggenda parte da in basso a sinistra. Simile al precedente.
R/ TR · P · IIII · P · P · COS · TERT · (..... *Tribunitia Potestate Quarta, Pater Patriae, Consul Tertio*). Simile al precedente.

Zecca di Roma — 40 p. Ch. n. — Peso gr. 3.27.



90 = Coh. 6.

91 = Coh. 7 = BMC. I/157/64 = RIC. I/118/40.

Si veda la nota n. 88 per la disposizione della leggenda del rovescio di questa moneta. Fabretti ne descrisse un esemplare con P · C · C nel campo (*Museo Numismatico Lavy, appartenente alla R. Accademia delle Scienze di Torino. Parte seconda, Torino 1840 pag. 105 n. 1192*).

Refer to note n. 88 for the disposition of the reverse legend of this coin. Fabretti described a specimen with P · C · C in the field (*Museo Numismatico Lavy, appartenente alla R. Accademia delle Scienze di Torino. Parte II, Turin 1840 pg. 105 n. 1192*).

91 C. De Nicola, settembre 1975 n. 296.

91/1 A. Rauch 1971 n. 100.

91/2 C. De Nicola, giugno 1974 n. 346.

91/3 A. G. Hirsch, 1961 n. 506.

91/4 Collezione privata.

91/5 Museo Britannico. BMC. Vol. I tav. 29 n. 9, peso gr. 3.27.

92 *Piéfort del quadrante III Tipo*

D/ Simile al precedente.

R/ Simile al precedente.

Zecca di Roma — 40 p. Ch. n.

Esemplare del Museo di Napoli (*Fiorelli 1870, n. 4147*), coniato su tondello molto largo (BMC. Vol. I pag. 157 nota 64).

This specimen from the Museum of Naples (*Fiorelli 1870, n. 4147*) was struck on a very wide flan (BMC. Vol. I pg. 157 note 64).



93 *Quadrans IV Tipo*

D/ Simile al precedente.

R/ TR · P · IIII · P · P · COS · QVAT · (.....*Tribunitia Potestate Quarta, Pater Patriae, Consul Quarto*). Simile al precedente.

Zecca di Roma — 41 p. Ch. n. — Peso gr. 3.01.

92 = Coh. 7 = BMC. I/157, nota 64.

93 = Coh. 8 = BMC. I/158/79 = RIC. I/118/41.

Cortellini, oltre al modo inesatto con il quale Cohen descrisse la disposizione della leggenda del rovescio, fece rilevare che la moneta non ha le lettere S · C nel campo del rovescio, come la descrive Cohen, ma R · C · C (*op. cit. RIN. 1898, pag. 244 n. 14*).

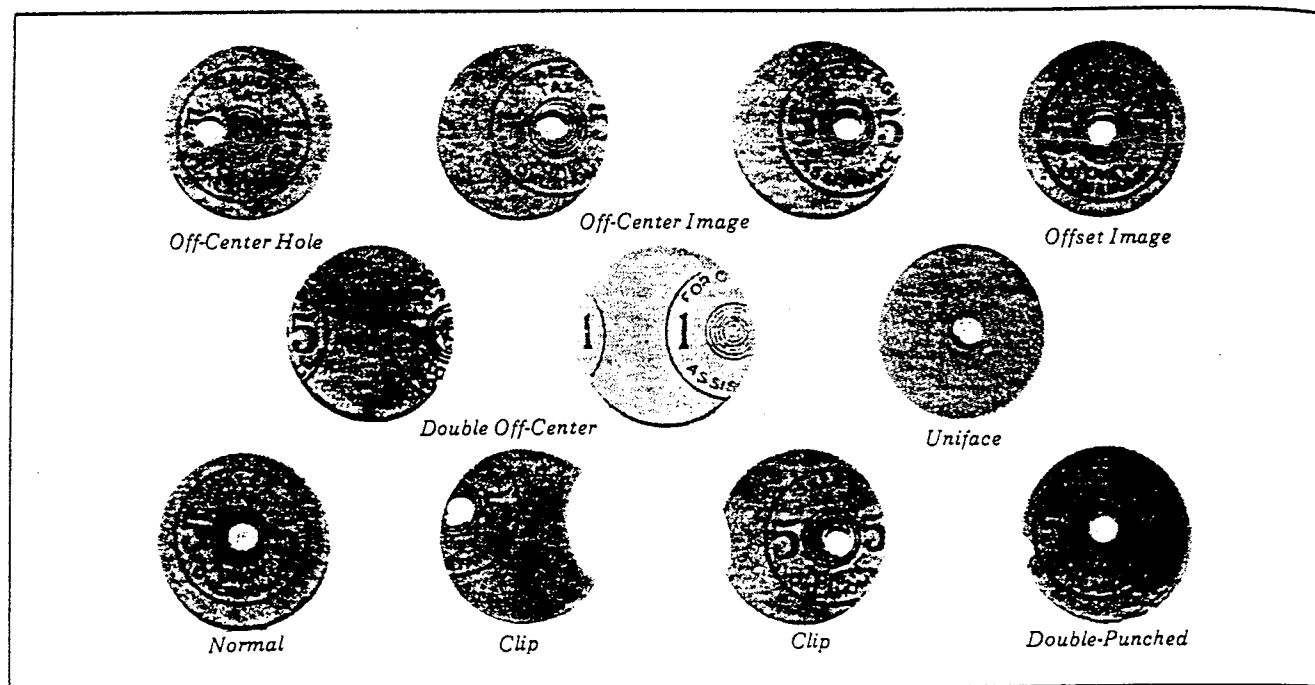
Cortellini pointed out that apart from the inexact manner in which the disposition of the reverse legend was described, Cohen also mistakenly gave the letters in the field of the reverse as S · C instead of R · C · C (*op. cit. RIN. 1898, pg. 244 n. 14*)

93 C. De Nicola, settembre 1974 n. 296.

93/1 Museo Britannico. BMC. Vol. I tav. 29 n. 11, peso gr. 3.01.

93/2 C. De Nicola, giugno 1975 n. 305.

Reprinted from *TAMS Journal*, vol. 19 no. 4, August 1979, p. 160



Errors on Oklahoma Sales Tax Returns

Issuance of sales tax tokens of one and five mill denominations was authorized in 1933 by the Oklahoma legislature. Pieces originally were struck in aluminum and brass, but a switch was made to heavy paper during the World War II metal shortage.

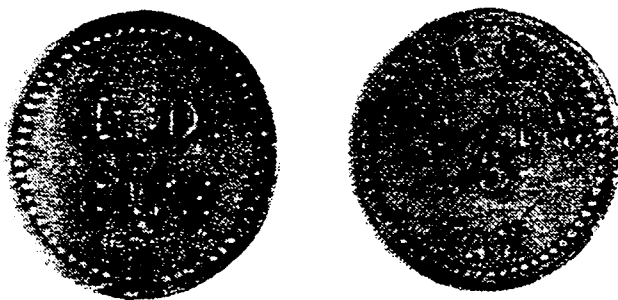
Sales tax tokens were phased out in 1963 and the sales tax — now 2 per cent, as opposed to the original 1 per cent — is paid in cash in accordance with a bracket system authorized by statute.

Although it is possible that errors exist on metal tokens, such examples have not been encountered by this writer. Errors in printing, cutting and punching have been acquired and are here submitted in the hope that they will prove interesting to TAMS readers. It should not be difficult for the reader to visualize the causes of the errors illustrated here.

by Delmar Ford TAMS 1811

I.D. Cafe: A Metal Maverick Sales Tax Token

by Tim Davenport TAMS 3549



Where was the I.D. Cafe?

The origin of the illustrated token, a 1/3¢ maverick sales tax token, has stumped the membership of the American Tax Token Society. The unique specimen of this 23mm aluminum issue was tentatively listed as originating from Illinois in a recent issue of the *ATTS Newsletter*. However, the exact origin of the piece remains unclear.

The I.D. Cafe token was only recently "discovered," first surfacing in a mail bid sale held by San Francisco tax token expert Jerry Schimmel early this year. In that sale, the token realized \$65.00, a fairly respectable sum for a sales tax token. Many common state-issued sales tax tokens can be had for less than a dime.

The I.D. Cafe token is believed to have been issued circa 1935. It was originally assigned "almost certainly" to Chicago by Jerry Schimmel, who observed that several cardboard 1/3¢ sales tax tokens issued in that city have already been uncovered. Three different types in that denomination are included in the comprehensive catalog of sales tax tokens, *Chits*, *Chiselers*, and *Funny Money*. However, other theories of the token's origin exist.

Mr. Robert Leonard, Jr. of Winnetka, Illinois, does not believe that the token came from Chicago. Instead, he feels that the token was most likely issued in a medium-sized town, a city with a population in the 15,000 - 50,000 range. Mr. Leonard argues that a token issued in a metropolitan area, such as Chicago, would virtually be required to include an address on the obverse of the token in addition to the name. To fail to do so would risk being lost in the crowd. Similarly, Leonard argues that a token from a tiny town would need to include the town's name to keep from being lost in obscurity.

Sales tax tokens were issued mainly during the Great Depression of the 1930s. They served as

fractional coinage so that customers making small purchases would not be overcharged by having to pay a full penny tax. Consequently, most of the private businesses that issued sales tax tokens were those which catered to small purchasers (dime stores, small shops, and so on). It would seem logical that the I.D. Cafe was likewise a fairly inexpensive restaurant.

The 1/3¢ denomination of the token is one of the aspects that is most fascinating to collectors of sales tax tokens. The denomination was simply not widely used. During the 1930s, a large number of Illinois communities and businesses issued sales tax tokens with a denomination of 1/4¢. These were superseded by an issue of the Illinois state government in the denomination of 1-1/2 Mills (3/20¢). The three 1/3¢ Illinois sales tax token types that have been found make up a vast minority of that state's output.

A second possible state of origin of the I.D. Cafe token is Michigan. In 1978, a photographic plate was published in the *ATTS Newsletter* showing cardboard 1/3¢ tokens from three businesses in that state, the first ever reported. Thus, Michigan is the only state other than Illinois in which 1/3¢ tokens were known to have been used.

Anyone owning a specimen of the I.D. Cafe token or having information as to the origin of the piece is asked to contact the ATTS Editorial Office, P.O. Box 614, Corvallis, OR 97339.

(photos courtesy J. Schimmel)

THE CATALOG

... The Editor

Well, maybe this is it! If there are no slips between the cup and the lip, we should see a new catalog by early fall. You'll know when it is available, and the source(s) and price. It will be advertised in our *Newsletter*, but you'll also see it advertised in the *TAMS Journal* and a lot of other numismatic publications.

UNITED STATES SALES TAX TOKENS AND STAMPS: A History and Catalog

Merlin K. Malehorn
and
Tim Davenport



A Few Highlights

It is about 400 pages, counting everything from the Foreword through the Index. The first chapter introduces the catalog. The second, written by Tim Davenport, provides a background on the history of sales taxes from the days of Rome or earlier. After that, chapter by chapter, the states are cataloged. Tim wrote a good historical overview for each state, and I did the cataloging part. The catalog includes sales tax tokens, counterstamps, pro-sales tax items, anti-sales tax items, related personals, and other things of interest. There's too much to summarize completely. It includes illustrations of more than 98% of the entries, for which I am indebted to many of you who loaned tokens for pictures and were very patient over the long period of time it took. I've acknowledged your contribution in the Foreword, by the way.

Perhaps the largest single batch of new material is the section of Missouri that catalogs all the reported counterstamps on the reverses of the cardboard "milktops." There are about 125 of them, some common, some rare. Hopefully, this will also interest

collectors around the state of Missouri in finding other counterstamps.

There are some things that are not included. The early drafts, several years ago, included the Canadian sales tax receipts, the Roman (Caligula) coins, the French World War I papers, and the three Hagana pieces. This would add another thirty or more pages, and there was some question as to whether enough collectors would be interested enough to warrant the extra cost to purchase the book. I decided to leave out the foreign material.

For Ohio I've tried to find a middle ground between stamp collecting and token collecting. I've included a short technical introduction to the chapter, discussing the watermarks and perforations that are found on these receipts. But I've not cataloged all the varieties of color and watermark rotation and map sizes that you will find in catalogs of state revenue stamps. I've also consolidated some issues that were very similar, even though stamp collectors would catalog them separately. Further, I've cataloged and numbered chronologically, not by printer, since that is consistent with the way in which we catalog tokens.

A new numbering system has been introduced. I hate to do this, but Tim and I struggled for a couple years to fit everything into the *Chits* numbering system, and finally gave up. It could be done, but it got to be so messy with subsets and other "gumminess" that finally a new system seemed needed. The catalog explains it in the first chapter. To help sort things out, there is a chapter at the back of the book that puts the new system, the *Chits* system, and Schimmel's state-issued booklet, side-by-side in tables for each state so you can cross over.

Development

I started working on this new catalog in 1985, about at the same time I became Editor of the *Newsletter*. With *Chits* not being available to most of us, and already some comment here and there about needing a new catalog, it seemed logical to start on it. Besides, there had been a continuing flow of new finds, as well as a growth in technical information about varieties (major and minor), none of which had been in *Chits*. If you were around at the time, you may remember a whole series of articles, mostly by Tim and me, but with some comments by other members,

about the need for and content of a new catalog. Please do not misunderstand me on this, though; *Chits* was the first comprehensive catalog of the current era and established the basic groundwork for all of us who collect sales tax tokens. Without it, we'd be about fifteen years behind where we are at present.

I started on the new catalog by compiling everything I could find and making a "catalog" for each state. That took over a year, and really didn't stop then because I was able later to obtain for review various files of correspondence by some of the pioneers. By mid-1987 I had prepared the first typewritten draft of a catalog, in rough format, with lots of marginal handwritten notes along the way. I used whatever illustrations I could find, mostly very poor photocopies from whatever source was handy. Tim and I were also working on several approaches to the numbering system. In early 1988 I had smoothed the thing up into a second draft, and dropped out quite a bit of material on dies that are so difficult to identify that enlargements and explanations would take up too many pages and add to the expense.

By November 1988 I had prepared a third typewritten draft, with a numbering system that seemed workable, and with rough illustrations. After that, I kept working along on the typewriter by changing or adding pages as new information became available and to continue to experiment with format, improving the numbering system, and so on.

Then my wife gave me a Xerox 645S electronic typewriter. By January 1990 I was able to put the whole thing on floppies for a fourth draft. After that, development really moved along a lot more quickly because I could make changes and corrections without having to retype entire pages. By June 1990 there was a sixth draft.

Then I got a computer and had to re-enter everything because the Xerox program is proprietary and unreleased so I couldn't get any of my 645S floppies read into diskettes. But that made things even better because the computer let me try out all sorts of format and other aspects, move entries, and do a lot of other mechanical things, without having to worry about memory size. Also, my laser printer allowed me to print without having to insert a new page each time as was required by the 645S.

After that, it was mostly trying to capture everything. I "stabilized" on the tenth draft and solicited pictures from everyone who had something I needed for an illustration. While waiting for the

pictures, I went into a twelfth draft to upgrade format a little, include new finds, and eliminate typos and other errors discovered by proofreading several times. That was about a year ago. The fourteenth draft was an adjustment in spacing to provide a good fit for the halftone illustrations. The fifteenth draft, which I finished early this month, was the final printout sent to the publisher.

Costs

One of the costs in the book business is the cost of authorship. People who write for the popular market are, of course, assuming they'll get some sort of payment from the potential publisher, or from sales, or from movie rights, in return for their time. For some time when I was working for a living I was involved in contracting for the preparation of written materials of a technical nature, which doesn't usually sell in the tens of thousands of copies. So I think I can give you a fair estimate that this catalog would probably have cost at least \$100,000 in direct labor if we'd had to pay for all the volunteer time put into it. Most of that was my time, a good share was Tim's, and others of you also contributed. None of us are getting any financial return on the time we have invested.

Another major cost in the book business is the cost of printing, marketing, and distributing. This catalog is not likely to sell thousands of copies; hundreds would be more like it, over the course of a number of years. The cost of a single copy of a book goes down as more copies are printed; our catalog will not be printed in enormous quantities, so the cost per copy will be higher than if it were Scott's stamp catalog or something similar. But regardless of quantity, the cost of printing and distribution has to be covered. These are quite high and volatile, so I may be way off but I'd guess that it'd cost around \$15,000 to \$20,000 for 500. We have handled that by an agreement with Jade House Publications, which is very active in publishing catalogs of various kinds of tokens. Basically, we've given up a direct profit to ATTS in order to get the book published, but the publisher is providing the funds, paying the bill, and taken all the risk that at some future date, maybe after several years, there will be any bottom line profit.

I mentioned the several drafts through which the catalog has progressed. This takes paper. The old typewritten drafts were about 400-500 pages in length; that's a ream. I usually cut and pasted to get the master copy of each, which would take another ream

or two. Then, using the office "xerox," I would make anywhere from two to five copies for review and sometimes for copyright. So there's maybe five reams on the average for each of the first three drafts, or fifteen reams. The two major drafts (#4, #6) done on my 645S followed the same general routine, but used another ream or so in the drafting process because it was easy to discard and reprint; call it six reams for each of the two drafts, or twelve reams. Once I got onto my computer, it took about five reams just to re-enter everything and "get it right," because I had to adjust formats, set margins, create pagination, and do a lot of other stuff that I was doing by hand previously. Then each major draft (#8, #10, #12) chewed up three or four reams. So there's another fifteen or more reams. (The minor drafts in between usually were not printed out.) Draft #14 took a couple reams; so did the final draft, #15. None of these figures includes Tim's paper to prepare and print out the various drafts of the history sections. I'd estimate that between us we've consumed about 50 reams of photocopy paper. Around here, that's about \$175, not charged to ATTS.

Illustrations! They are another major expense. There are a tad over 1100 in the catalog. (This counts each face of a token as one illustration, if there is something on each face.) The general procedure is to take a picture (camera) of the token in order to get the best shading and highlighting possible, and then to take a halftone of the photograph. The publisher shot and halftoned about 80% of the illustrations. I provided the other 20%. Film, prints, and halftones, cost me about \$750, for which I am invoicing ATTS. The publisher is bearing the cost for the other 80%, which I'd guess to be around \$2500.

There are many other costs. We've mailed various large and small packages and letters around

among many of us. We've insured and registered our packages of tokens as we've moved them around. We've talked to each other long distance on the telephone. I've billed ATTS some costs each quarter because they usually add up to over \$100 and that gets pretty heavy on the pocketbook after a while.

I've driven back and forth to the photographer, KwikKopy, post office, and other places uncounted numbers of times. Tim has done the same. My computer and printer have been on for hours, eating up a little electricity. Diskettes for backup to the hard disk cost a little. Tim's computer and printer also require power and other support. These are really minor costs, of course, and not really calculable, so Tim and I just have absorbed them in the costs of running our home and business offices.

So how does this summarize? It would have cost ATTS about \$100,000 to get the catalog written by some paid expert. It would have cost maybe \$3500 for illustrations. Other miscellaneous preparation costs would probably have been in the neighborhood of \$1000. Printing, marketing, and distribution, would add a possible additional \$15,000 to \$20,000. Admittedly some of these are rough guesses, but my notion is that if ATTS had had to pay for everything it'd be around \$125,000. As it is, I think between Tim and me we will end up having billed ATTS for maybe \$1500 for catalog expenses, considering previous charges that have been made quarterly plus those yet to be billed. Not too bad; ATTS is paying about 1½% of the cost. The publisher is assuming another 16-20%, I estimate, to pay for printing, marketing, and distribution, and will receive the only profit if there is any when it all works out at the end.

SALLY FORTH HOWARD & MACINTOSH



(This is the final portion of the distribution of a document providing the old ATTS Constitution, a proposed new Constitution, and an explanation of the changes. The first portion was distributed with Newsletter 79, the second with Newsletter 80.)

[Add new paragraph below:]

Section 5:

The Editor may find it appropriate to publish and make available for sale other documents, under the aegis of the Society. Such documents may be technical compilations, catalogs and supplements, historical documents, and other materials. The Editor shall be responsible for obtaining necessary releases for reprinting articles from other publications and sources. If no monetary cost to the Society is involved, these documents may be copyrighted in the name of the Editor, with the price for purchase set only to defray the cost and the proceeds to be realized by the Editor. If there is to be monetary cost to the Society, Board concurrence in the publication must be obtained, the publication shall be copyrighted in the name of the Society, the price for purchase shall be set only to defray the monetary cost, and all funds received from purchases shall be deposited in the Society Treasury.

Purpose: Reflect current practice, state policy re: ownership of copyrights, state pricing policy.

[Add the following article in entirety:]

ARTICLE IX - FUNDS OF THE SOCIETY

Section 1:

The funds of the Society shall consist of monies deposited in the Treasury from the collection of dues, lifetime memberships, sales of publications, donations, interest accrued on funds in the account, and any other sources.

Section 2:

These funds shall be managed by the Secretary-Treasurer in accordance with other articles in this Constitution and as the Board may direct.

Section 3:

These funds shall be used for the development, preparation, printing, and distribution of the official publication; acquisition and maintenance of reference materials associated with the official publication and library; preparation and distribution of historical and technical information and items to suitable repositories for public reference and display; development of compilations of historical, technical, and other information for dissemination to members and other interested individuals and organizations through either free distribution or sale at cost; special photographic work required for historical or technical purposes as related

to the official publication, sales tax information, and sales tax items; provision of special ATTS tokens or other ATTS memorabilia to members; preparation of catalogs and catalog supplements; publicity for ATTS; and other applications which shall be specifically authorized by the Board.

Section 4:

These funds shall not be used for any application that will purposely result in a net profit for ATTS. Any self-generated income resulting from sales of publications or other activities will cover only the costs of the product and distribution of the material being sold.

Section 5:

Funds shall not be accrued beyond those prudently estimated to be required for future needs, including anticipated future operating costs for no more than three years, plus any projected special projects for which funding support will be necessary. Dues and other sources of income shall be adjusted upward or downward by the Board so as to maintain a suitable working balance and reserve against future needs, as estimated by the Board.

Purpose: Provide additional guidance on the management of the financial affairs of ATTS; establish policies consistent with requirements for tax exemption in accordance with IRS Code.

ARTICLE X - AMENDMENT OF THE CONSTITUTION

[Renumber previous IX as X, as indicated above]

Section 1:

The Board of Directors shall have the power to amend this Constitution subject to the restrictions below.

[Delete entire paragraph above]

Purpose: Put the authority to amend in the hands of the membership.

Section 2:

Any five members may petition the Board in writing to amend the Constitution by forwarding the petition to the President who must then request Board action as above.

[Replace paragraph above with:]

Section 1:

Any five members may petition the Board in writing to amend the Constitution by forwarding the petition to

the President, who must then request Board action. The Board may choose to request more information from the petitioners, propose to petitioners a rewording for clarity or other purposes, challenge the intent, or otherwise act to clarify the necessity for and nature of the proposed amendment. When the Board deems the proposal is ready for presentation to the general membership, it shall be forwarded to all members for approval or disapproval.

Purpose: Put the authority to amend in the hands of the membership.

[Add paragraph below]

Section 2:

Any member of the Board may propose an amendment to the Constitution. The Board shall proceed with the proposal in the same manner as set forth in Section 1 above.

Purpose: Allow for officers to propose amendments, but maintain authority in hand of members.

Section 3:

No amendment to this Constitution shall become effective until thirty days after its publication, or separate mailing to each member.

[Replace paragraph above with:]

Section 3:

Amendments shall be approved on the basis of a majority vote of those voting. The President shall cast a second vote if required to break a tie. Approved amendments shall become effective upon notification of the general membership through the official publication or by separate mailing if deemed necessary by the President.

Purpose: State procedures for counting votes on amendments.

Section 4:

If ten or more members object in writing to the President on any proposed amendment, such amendment shall not become effective until approved by a general membership balloting.

[Delete entire paragraph above]

Purpose: Eliminate, since Board no longer has authority to approve amendments and membership vote by majority will decide.

ARTICLE XI - DISSOLUTION

[Renumber previous X as XI, as indicated above.]

{(January 21, 1974 Amendment:) In the event this Society is dissolved, its assets will be donated and distributed to an organization organized exclusively for charitable or educational purposes within the meaning of Section 501 (c) (3) of the United States Internal Revenue Code. The selection of said organization shall be made by the Board of Directors of this Society holding office at the time of dissolution and said Board of Directors shall require suitable proof of compliance with the provisions of said Section 501 (c) (3) by the recipients of the assets of this Society.}

[Remove annotation re: date of amendment, and retain as is]

[Add entire Article below]

ARTICLE XII - EFFECTIVE DATE

This proposed Constitution shall be mailed to all members in good standing at the time of mailing. All members in good standing shall be provided a thirty day period, from date of postmark, to comment on the proposed Constitution. The Board shall determine the action to be taken on any comments received, and shall again mail the proposal as may or may not be modified, to all members in good standing, for a thirty day period after postmark for a vote to approve or disapprove. Approval shall be on the basis of a majority vote of those voting, with the President empowered to break a tie vote. To allow time for postal delivery of responses, the thirty-fifth day after postmark for mailing to members shall be the official date of the vote. Assuming approval, this Constitution shall become effective thirty days after its approval by majority vote. The approved Constitution shall be provided to all members as a part of the next subsequent official publication.

Purpose: Provide procedure for ratification.

Adopted January 23, 1971

Amended

March 5, 1972 (Paragraph VI.1)

August 27, 1973 (Paragraph VIII.2)

January 21, 1974 (Article X)

May 24, 1974 (Paragraph V.I)

[Replace entries above with date of adoption]

These two reprints are from *The Saturday Evening Post*, September 23, 1933, and the *Wichita Eagle-Beacon*, December 12, 1985. I'll leave it to you to figure out which is which.

A Penny for Jimmie

WHILE Congress has debated the question, an increasing number of states have gone ahead and actually put sales taxes into effect. They had fewer sources of revenue than the Federal Government, and their plight was desperate. At any rate, they have pretty nearly preempted the sales-tax field. Soon, if this is not already the case, Congress will find it too late to use the same source of revenue.

The sales tax differs in application and form from state to state. At the beginning of August it was adopted in California after six months of mental struggle by the legislature. It is specifically a retail sales tax, imposed directly upon the consumer. No retailer may advertise that he will assume or absorb the tax or that it will not be added to the sale price of articles sold, including food served in eating places. Exemptions are exceedingly few. Inmates need not pay it on tobacco, candy and similar articles bought in prison commissaries. Gas, electricity and water are exempt, and so is motor-vehicle fuel, which already pays the gasoline tax. No article under fifteen cents is taxed, so that the loaf of bread escapes.

On articles from fifteen to fifty-nine cents the tax is one cent, and as the clerk puts it aside in an old bottle he says, "a penny for Jimmie," meaning thereby the commonwealth itself, thus quite informally symbolized by the shortened first name of its governor. On articles from \$1.91 to \$2.30, the tax is five cents, and there is an additional penny for Jimmie on each further forty cents of price.

One feels a distinct sense of surprise and, perhaps, of slight annoyance the first time that a cent is added to the price of a minor purchase or four cents to the check for a modest meal for two. There is much added work for retailers and good-natured, petty grumbling by overworked clerks. But the tax strikes home; it reaches all classes; it exempts no one; it plays no favorites; it lets out no officials. It is paid in the open where all may see. It is a democratic tax; it does not put men and women into classes; it cannot be evaded.

The people of California are going to have a huge demonstration of the fact that government today costs them real money. This tax is being paid by all the people, not merely by the owners of homes and farms and a few other limited classes. A penny for Jimmie gives every evidence of providing one of the greatest object lessons which the people of a great state have ever had.

It's Unlikely Huxies Will Make a Return

By Shawn Aday
Special Correspondent

TOPEKA — While it's possible that the state's 3 percent sales tax may be increased in the 1986 session of the Kansas Legislature, chances are huxies won't be back.

Huxies were metal tokens, slightly smaller than a dime, issued by the state when it first imposed the sales tax in 1937.

Thomas Severn, an analyst in the Legislative Research Department who collects the tokens and lore about them, said Wednesday that the tokens were named after the governor at the time, Walter August Huxman.

The tokens were used when the sales tax — then 2 percent — required payment of a fraction of a cent.

One-mill tokens, minted of zinc and equal to one-tenth of a cent, were distributed when the sales tax went into effect in June 1937. That November, 2-mill tokens

made of aluminum were issued. They were equal to two-tenths of a cent.

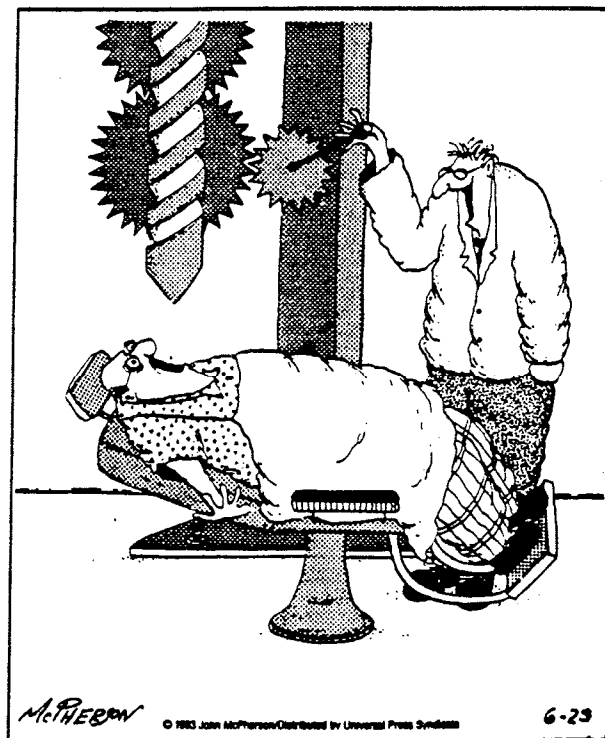
"If you bought a loaf of bread for 5 cents," Severn said, "instead of paying a penny (in tax), you gave the clerk a 1-mill token. If you bought a bottle of milk for 10 cents, you gave him a 2-mill token."

In 1939, the state switched to the present system, in which the tax is rounded to the next highest penny.

In the two years after the state dropped the use of the tokens in 1939, state officials collected 20 tons of tokens. Newspaper accounts of the period reported that the huxies were to be sold and melted to be used in the nation's defense buildup.

The sales tax was increased to 2.5 percent in 1958 and to the present 3 percent in 1965.

CLOSE TO HOME JOHN MCPHERSON



McPHERSON

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6-23

"Can you feel the Novocain yet?"



ATTS NEWSLETTER

JUL - SEP 1993

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ATTS Editorial Office, 6837 Murray Lane, Annandale, VA 22003
Please send address changes to this office.

*Unless otherwise noted, material in this Newsletter may be reprinted
with proper credit to original sources*

ADVERTISEMENTS

Sales Tax Tokens PRICES

Market updates on State and Illinois Issues, auction prices on others. 12 pp. \$2.00. Discounts for multiples. Jerry Schimmel, Box 40888, San Francisco, CA 94140

NEED (*Chits*) TX anti-tax tokens #2-#3-#4-#5-#6; P-#MSP-1&2; P-#JS-2-3-4-5-6-7; P-#WB-1. Have other type tokens to trade or will buy. Bob Kelley, 2689 Cliff Road, North Bend, OH 45052.

WORLD'S LARGEST stock of Ohio sales tax stamps!! Approvals available; also all U.S. tax stamps and U.S. 1st issue revenues. "Hub," Box 9128, San Jose, CA 95157.

FOR SALE to best bid plus postage - Illinois provisionals: Beardstown, Mattoon, Pike County, Wyoming. Bids close 10/30/93. John E. Ohlson, Jr., 1257 Bristol Lane, Buffalo Grove, IL 60089.

WILL TRADE my "10" different tax tokens for your "10" different. Sam Petry, P.O. Box 167, St. John, IN 46373.

WANTED: Plastic tax tokens for study and research. Will buy collections or accumulations. Broken and/or warped OK. Especially need MS and NM now. Write first. Richard Johnson, 1004 N. Bridge, Carbondale, IL 62901.

FOR SALE: I have been commissioned to sell to highest bidder a large collection of U.S. sales tax tokens. Many rare fibers, errors, provisionals; 39 rolls of uncirculated. Largest auction on the market in 20 years. Over 300 lots. Send \$1.00 for sale list, and \$1.00 additional for prices realized. Sale closes midnight November 30, 1993. Tom Holifield, P.O. Box 533, Alderson, WV 24910.

PUBLICATIONS AVAILABLE: Here are some of the pubs available from M.K. Malehorn, ATTS Editorial Office, 6837 Murray Lane, Annandale, VA 22003:

State-Issued Sales Tax Tokens (2nd Ed.), J.F. Schimmel \$4.00

Collecting Sales Tax Tokens: An Introduction, M.K. Malehorn and T. Davenport \$3.00

Catalog of Ohio R5 Scratch Marks, M.K. Malehorn \$4.00

Canadian Sales Tax Receipts, M.K. Malehorn \$5.00

"Herrin" Sales Tax Tokens, M.K. Malehorn \$11.00

EDITOR'S NOTES

Awards

E.S.A. Hubbard, a founding member who has recently reactivated his membership, received the Vermeil Award at the 1993 Spellman Philatelic Museum show earlier this year. The award was in recognition of the 1992 supplement to Hubbard's *U.S. State Tax Stamp* catalog. A bronze award had been received by Hubbard previously for the 1990 supplement.

Reprints

This issue includes a reprint from *News-Week* (as it was then known), September 7, 1935. Although I had been aware of the existence of the article, I had not done anything about getting a copy until Mike Florer mentioned it in one of his letters. I finally found it on microform in one of the regional libraries in the county in which I live. Rather than retype it, I've reprinted it just as it came off the microform. I'm sorry the quality isn't better, but it seemed appropriate that you see the article as it originally appeared.

There's another reprint in this edition. It's of an article by Kathie Riedl that appeared in *The Numismatist* in 1992. I commented on the article in one of our *Newsletters*, and recommended that interested members get ahold of it. Permission has now been granted for us to reprint the article.

Constitution

This issue continues our effort to update the *ATTS Constitution*. Over the past several issues I've gradually provided the old version, comments on the old version with regard to needed changes, and a proposed new version. Based on the comments received, a revision has been prepared and is included in this issue for your review and comment.

If there are further substantive comments we will continue with modifications. If there are no further comments, the next issue of the *Newsletter* will call for approval. Assuming approval, we would begin operating on the new basis in early 1994.

The revision provided now has been adjusted in the articles on officers and on elections, as compared to the previous draft you had been provided. The further changes are based on these comments:

o Our experience with elections over the past ten years or more has been that they are a waste of

time. We really get our officers by accepting whom ever is willing to serve in the position and keeping them as long as they are willing. In many cases we can't even find people willing to serve, to say nothing of having an election for a position, and the elections are hardly even "confirmations" because almost no one "votes" unless you take the absence of a vote as being "yes." The Constitution should recognize reality by stating that the positions are filled by "appointment" and we don't have elections unless there is some compelling reason that can't be met otherwise.

o We don't need all the officers that are carried over from previous history. The Secretary-Treasurer and the Editor are the only two really active officers; the President serves mostly as the necessary "head of the organization" but generally doesn't need to be involved in the on-going affairs in the same way as the other two officers. For all practical purposes, the Secretary-Treasurer and the Editor run the organization. The Constitution should be realistic and recognize that these two officers and the President are all that are really necessary. Then we don't have to work so hard to find people for other vacancies that don't serve any strong purpose anyhow. If the three officers think other opinions are needed, they can ask the "old hands" for comments without having them on an official "Board."

Catalog

The new catalog is expected about the end of September. It will be available for sale at that time. There is an advertisement elsewhere in this *Newsletter*. I'd recommend you get a copy as soon as you can. If all goes well, we will start using the catalog, including the new numbering system, in the next *Newsletter*.

This Issue

I was out of town for a couple weeks at the end of September, and have to take some time to sort out all the work that has accumulated while I'm gone. So I've prepared this issue, but Tim Davenport is going to print, label, and mail it. It'll also be a little less expensive than the cost to do it around here. However, to reduce time (and expense), he will put the label on the back of the issue, and staple the edges. You may remember we tried this several years ago and it didn't work too well for a handful of you, but perhaps it will do better this time.

[Ed. Note: This article appeared in The Numismatist, March 1992. It is reprinted here courtesy of The Numismatist, official publication of the American Numismatic Association, 818 North Cascade Avenue, Colorado Springs, CO 80903-3279. Since the page format and size in the original publication is different from ours, I have moved around the pictures to conserve space, have moved the "sidebars" to the side (where they are printed vertically), and have printed "heel and toe" rather than in the original pagination. In other words, all the original material is included here but some of it is rearranged. The illustrations didn't reproduce very well, unfortunately.]

TOKENS

Life and Times of the Kansas Tax Token

Born of the Depression, the Kansas sales tax token led a brief and unpopular existence.

by Kathie Riedl



Actual Size: 16mm

Although legislation called for production of the aluminum and zinc 2-mill Kansas tax tokens at the state reformatory in Hutchinson, time constraints forced the state to order 3 million from a Cincinnati, Ohio, firm.

THEY WERE CALLED "Huxman Pain Pills" or "Huxies" after Governor Walter Huxman, "chips," "cheaters," "termites," "mills" and "Roosevelt dollars." Some simply referred to them as "those damn things." People cursed them, thought they were being poisoned by them, and most generally barely tolerated the "pesky little things."

The year was 1937, and "those damn things" were the newly introduced Kansas tax tokens. And not only did they put the consumer in a quandary, they also came back to haunt the very men who instigated their use, the Kansas legislators.

Tax tokens and sales tax went hand in hand. Sales tax was unheard of in Kansas up until 1937, even though practically all the neighboring states had been paying them for some time. But with the country trying to recover from the Great Depression, the money to pay for President Franklin Roosevelt's far-reaching measures to set America back on its feet had to come from somewhere. Agencies like the Federal Housing Administration, the Civilian Conservation Corps, Public Works Administration and Works Progress Administration had to be funded, so laws were being passed by the federal legislature requiring additional millions of dollars in taxes.

Although administering a sales tax at the local level seemed like a simple solution to the nation's economic woes, Kansas legislators were immediately faced with the problem of what to tax. The research bureau of the Kansas Legislative Council was called upon. After extensive research, the bureau submitted to the legislature new sources of revenue for the state totaling more than \$15 million.

All of the proposed new sources, contained in a 50-page report, were in the form of sales tax—on beer, soft drinks, cigarettes, stamps, cosmetics, amusements, lubrication oil and gasoline. Subsequently, a 2-percent sales tax was introduced by Governor Huxman in 1937, a tax that was to be collected not only in coins, but also in tax tokens. The tokens were about the size of a dime, made of zinc and aluminum, and worth 2 mills each, 1 mill being $\frac{1}{1000}$ of a dollar. (The measure that introduced the 2-percent sales tax, known as the "Kansas Retailers' Sales Tax Act," took effect on July 1, 1937.)

The schedule for paying sales tax with the tokens went like this: there was no tax on purchases of 4 cents or less, but purchases totaling 5 to 14 cents required one token; 15 to 24 cents, two tokens; 25 to 34 cents, three tokens; and 35 to 44 cents, four tokens. Once the total purchase hit 45 cents, the sales tax changed to 1 cent. Purchases of 55 to 64 cents called for 1 cent plus 1 token; 65 to 74 cents, 1 cent plus two tokens, and on up. Purchases of 95 cents to \$1 were taxed 2 cents.

The tax applied to all sales made within the state of all tangible personal property for use or consumption, and not for resale or for furnishing electricity, gas, water or entertainment. Consequently, things like feed for work horses or other draft animals was exempt, but feed for riding horses was taxable. Feed for animals to be sold for processing was exempt, but feed for animals to be killed and consumed at home was taxable.

No uniform system of record-keeping was recommended by the state, and each merchant was allowed to use his own system. The only requirement was that the merchant keep a daily record of all cash and credit sales and all purchases of merchandise. Once a year, the merchants also had to

CONSEQUENTLY, . . . FEED FOR animals to be sold for processing was exempt, but feed for animals to be killed and consumed at home was taxable.



"Have you a tax token?" was heard in every town in Kansas as residents more or less acquiesced to using them. Shown here is the Farmers and Merchants Bank of LaCrosse, Kansas.

make a complete inventory for the tax authorities.

High-pressure manufacturing and high-speed distribution were the order in the last part of April 1937, when three train carloads of Kansas zinc were delivered to the state reformatory in Hutchinson for manufacture of the tokens. It was indeed a high-pressure program, with little more than a month for the tokens to be made and delivered to the nearly 75,000 merchants who were required to collect the tax.

The tokens were sold by the tax commission in boxes of 500, or any multiple thereof, at \$1 per box plus postage or shipping charges from Topeka, the state capital. The original order was for 2 million tokens, with 3 million more on the way and another 10 million due for delivery by July 1.



Actual Size: 16mm

Not only were the tax tokens "pesky little nuisances," but they also created a poison scare when the zinc tokens turned black with handling.

THE NEW TOKENS, the same size as the 2-mill chips, were made of aluminum and had a hole through the center to make them easily distinguishable.

"THEY WERE PESKY little nuisances and we could never get used to them because we were always out of them when we needed them."

The state tax commission quickly realized it would be impossible to manufacture 15 million tokens at the state reformatory in the allotted time. It became evident that to put the state sales tax into operation by June 1, it would be necessary to violate the letter of the state law.

The law specifically stated that the tokens were to be manufactured by the superintendent of the state reformatory at Hutchinson. But the attorney general's office advised that the purchase of tokens from outside sources would not in any way jeopardize the effect of the law. And so 3 million of the tokens were ordered and delivered from a Cincinnati, Ohio, manufacturing company.

The decision about which sales and goods should be exempt from sales tax provided legislators with their first tax-related difficulty. Likewise, the necessity of buying manufactured tokens from outside the state created another. Then, after the administration's appropriation of \$50,000 turned out to be far inadequate, the commission was faced with the problem of how to pay for the tokens. The commission had to determine if it would be legal to use the proceeds from the sale of the tokens to pay for their purchase.

While the legislators mulled over these dilemmas, the tokens in the hands of consumers were creating a different set of problems. According to one newspaper man of the period, "They were pesky little nuisances and we could never get used to them because we were always out of them when we needed them."

Another problem was the way the zinc turned black with handling. Claims that the zinc tokens were "potentially poisonous" brought a response to the Kansas State Tax Commission by Ernest C. Gent, secretary of the American Zinc Institute. "Kansas tokens may turn black in pockets and purses, but they don't cause poisoning in handling," Gent reported. That they were not poisonous was the judgment of Dr. Cecil K. Drinker of Harvard University.

With the introduction of the sales tax, inventive forms of tax evasion began to appear naturally and quite innocently. One such example appeared in a local newspaper of the day.

"After purchasing 5¢ worth of candy," the news item said, "two children were unable to produce tokens to pay the sales tax. They asked that their nickel be returned while they solved the puzzle. Soon one youngster returned and bought 3¢ worth of candy. The other came in a few minutes later and bought 2¢ worth. The children had their nickel's worth and neither paid any tax."

Similar incidents were reported as Kansans followed the natural human tendency to beat a tax. One grocer reported that a little girl came into his store, ordered two bottles of pop and paid for them. As soon as he had registered the amount on his cash register, she said in a feigned afterthought, "Oh, I guess I'll take two more bottles." The grocer completed his second tax-free sale even though he wasn't certain as to its legality.

Tokens began to appear in church collection plates. Men and boys crowded them into various gum, cigarette and candy machines. And a man who was saving coins in his child's bank began putting tokens in instead.

Barely a month after the 2-mill tokens were introduced, headlines appeared in local papers announcing, "The Two-Mill Token Is on the Way Out in Kansas." The 2-mill token *was* on its way out, but tokens themselves were not. Equipment was en route to Hutchinson to make 1-mill tokens instead, with production scheduled to begin the second week in July.

The new tokens, the same size as the 2-mill chips, were made of aluminum and had a hole through the center to make them easily distinguishable. Merchants were charged 50 cents for 500 tokens, representing almost the exact cost of manufacture.

The state received 5,500,000 of the new tokens from the reformatory by the first of November and another 4,500,000 were on the way. Use of the 1-mill chips went into effect December 1, 1937.

Kansans more or less acquiesced to using the tokens, and the phrase "Have you a tax token?" became as commonplace as today's "Have a nice day." Then in 1939 when Payne Ratner was campaigning for governor, he promised to do away with the pesky little tokens and to establish instead a "penny bracket" system of collecting the sales tax.

Ratner was voted in, and in July, amid confusion similar to that which accompanied the first use of the tax tokens two years earlier, Kansans started paying their tax under a bracket system, with pennies being used instead of tokens.

Under the bracket system, Kansans paid 1 cent tax on purchases of 15 to 65 cents; 2 cents tax on purchases of 66 cents to \$1.24; 3 cents tax on purchases of \$1.25 to \$1.74; 4 cents on purchases of \$1.75 to \$2.24; 5 cents on purchases of \$2.25 to \$2.74; and so on up to purchases of \$10. A straight 2 percent sales tax was charged on purchases over \$10.

The prospect of relinquishing the tokens was well received by consumers. "The token business was a mistake. Taxes should be paid with money," was the general consensus.

The tokens were immediately recalled. Members of the Kansas Department of Revenue and Taxation appealed to local chambers of commerce, businesses, groups, merchants, associations and civic clubs to aid in retiring the \$75,000 to \$90,000 worth of tokens that were thought to be in circulation at the time. (It was believed that probably several million tokens had been lost and a million or two were in the possession of residents of other states.)

In 1941 the Revenue and Taxation Commission asked for bids on some 20 tons of the 1- and 2-mill metal disks. Token manufacturing companies indicated they would pay all that the government would allow for the disks. Both zinc and aluminum, especially the latter, were in demand at the time for national defense . . . and Kansas' venture into sales tax tokens became a matter of history.

Sources

- "Customers Acquiesce to Penny Plan." *Topeka Capital*, July 7, 1939.
 "Kansans Digging Pennies Today." *Topeka Journal*, July 6, 1939.
 "Kansas Venture in Sales Tax Tokens Will Soon Be a Matter of History." *Topeka Capital*, June 22, 1941.
LaCrosse Republican, January 21, 1937; April 8, 1937; April 29, 1937; May 13, 1937; May 20, 1937; May 27, 1937; June 3, 1937; July 1, 1937; July 20, 1937; July 29, 1937; September 9, 1937; and October 14, 1937.
 "Scheduled Exit for Tokens Next Month." *LaCrosse Republican*, June 29, 1939.

Kathie Riedl grew up in Phoenix, Arizona, and currently lives with her husband and two teenage daughters in LaCrosse, Kansas. A free-lance writer, she is also an emergency medical technician for the local ambulance service.



Actual Size: 16mm

The 1-mill token was manufactured with a hole in the center so it could easily be distinguished from the 2-mill piece.

IT WAS BELIEVED that probably several million tokens had been lost and a million or two were in the possession of residents of other states.

SALES TAX: *Hootnannies Give Buyer a Return on His Penny*

To replenish coffers scraped clean by relief demands, 24 States in the last 24 months have levied 1 to 3 per cent taxes on retail sales, exempting generally only newspapers and foods like milk, bread, vegetables, and fruits.

Above the tinkle of consumer pennies, State treasurers heard the rumblings of tax revolt. Consumers objected chiefly to paying a full cent on small purchases that called for a fraction-cent tax. Missouri, Washington, Illinois, Colorado, and Ohio answered with tax tokens permitting merchants to make change to one-tenth of a penny.

The nineteen non-token States collected their sales levies to the nearest penny and laughed at their neighbors' "cootie coins," "hootnannies," and "China money."

Puny-penny States, however, insisted they had the last laugh. The shopper in tokenless New Jersey, they pointed out, pays a penny tax on his 12-cent purchase; this gives the State 8 per cent instead of the prescribed 2 per cent. On a similar purchase the Colorado consumer pays a 2-mill or one-fifth penny token.

Sales tax chips worried Uncle Sam; they infringed on his coinage prerogative. Further, many people mistook them for nickels and dimes. July 29, Treasury Secretary Henry Morgenthau Jr. banned State coinage and promised to provide standard half-penny and one-tenth penny money. But the House Coinage Committee balked; the States, it said, could shift for themselves. The effort provoked some humor and much distress. Uncle Sam watched four States defy his coinage ban but did not prosecute.

Missouri: Sheepish merchants last week slipped blue and orange pasteboard disks to grinning customers. "Here's you 1 per cent sales tax change...No, you can't buy anything with these."

State Auditor Forrest Smith had resorted to pasteboard to get around the Federal coin ban. To expedite collection of \$10,000,000 for unemployment relief and old age pensions he ordered 40,000,000 milk bottle caps from Kansas City's National Manufacturing Co.,

and stipulated delivery in two colors—blue for one-tenth penny, orange for half-penny. In two hours merchants bought up the first 600,000 batch.

But sales tax foes grumbled and chided Auditor Smith: "How will you tax a boy who buys a penny lollipop?"



"Easy," replied Auditor Smith. "First the boy unwraps his lollipop and gives the merchant the first lick. That gives the merchant his tax. Then the boy sends the stick to the State Auditor, and the State gets its tax."

Illinois: Early in July, State Finance Director K.L. Ames issued 1 1/2-mill aluminum chips. Four weeks later Uncle Sam put his foot down, because the coins too closely resembled a dime. Colonel Ames canceled further orders; but he did not recall those already in circulation.

Confusion resulted. Some shops accepted them; others did not. The discredited aluminum coins became a political issue. Last Saturday Colonel Ames ordered them replaced with 15,000,000 square tokens rounded at the corners. State officials hoped to meet Federal objections and quite taxpayers' howls that began months before the coins appeared.

The State Supreme Court had in-

September 7, 1935

validated the original 2 per cent consumers' tax. So the legislature enacted a "retailers occupational" tax that ordered merchants to include the levy in selling prices. At its last session the Legislature boosted the tax to 3 per cent. Gov. Henry Horner eyed 1936 with misgivings.

For all their unpopularity, the sales and occupational taxes netted Illinois \$77,883,555 in 24 months. Relief expenses absorbed \$57,000,000; school and bond retirement funds took the rest.

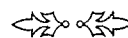
Newsboys in Quincy's main street use the pinch pennies as crap game money. To interfering police the amateur gamblers cry, "These ain't legal tender."

Washington: To help collect a 2 per cent consumer levy, Tax Commissioner H.H. Henneford issued 10,000,000 perforated aluminum coins slightly larger than a nickel. Merchants bought the tokens at 15 State tax commission offices and banks. Because of slow distribution, Walla Walla, Spokane, Wilbur, and Longview issued emergency paper chips. By last week the State had exchanged its own coins for most of these. Schoolboys poke matches through the perforated aluminum disks and spin them as tops.

Colorado: To collect \$300,000 monthly, State Treasurer Charles M. Armstrong circulated 5,000,000 2-mill coins. Scripps-Howard's Denver News invited its subscribers to name the 2 per cent sales levy chips. The result: Smidgets.

Ohio: The Buckeye State hoped to make its 3 per cent levy less distasteful by selling stamp receipts rather than tokens. Merchants bought 500,000,000 stamps and pasted them on packages, bottles, crates, and other retail merchandise containers to certify they had collected the tax.

Ohio had hoped to raise \$1,000,000 weekly for relief needs. For the week ending Aug. 24, receipts dropped to \$798,990, one of the lowest points in the 7 months the tax has been in effect.

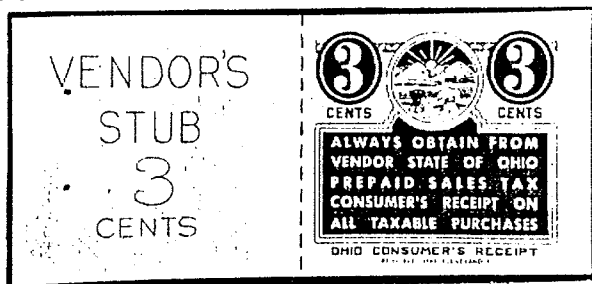


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NEW FINDS

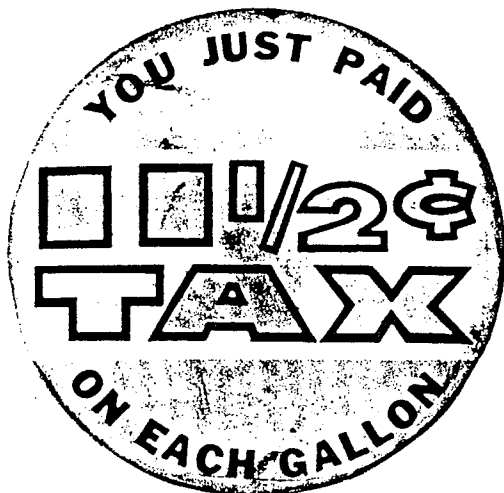
Ohio

In *Newsletter 81* Richard Johnson reported a couple new Ohio finds. One of them was an RE75 (*Chits*) with a 6½ hyphen perforation rather than the previously known 15 roulette. A picture is provided below.



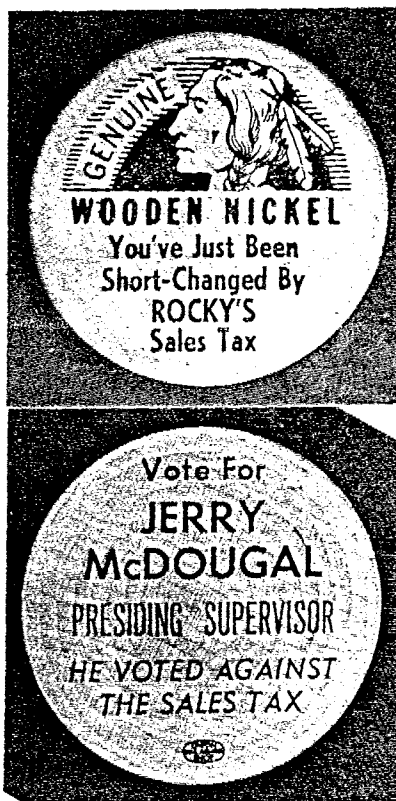
New York??

Bill Massey sent a picture of a pinback, actual size. It is yellow and white with black lettering. He reports that the edge identifies the maker as "Olympic Button and Emblem Company N.Y. 12 N.Y." For those of you who have been around a while, that "12" was a precursor of the Zip Codes, hence the button was manufactured some years ago. I agree with Bill's comment that it may have been from New York or somewhere nearby, in view of the identified manufacturer, and that it is almost certainly a protest against a gasoline tax. Anyone have any more information?



Another New York

Dan Rich, from Columbus, Ohio, who is not a member, noticed an article I had written for *TAMS Journal* recently about anti-tax tokens, and sent me some information about a wooden nickel in his possession, of which there is also a picture. He comments that "Rocky, of course, refers to Governor Nelson Rockefeller of New York. This piece is probably from the late 1960s when I was growing up on Long Island and accumulating a number of oddities to a beginning coin collection. Jerry McDougal, whom I don't remember, was apparently running for Presiding Supervisor of Nassau County. I don't recall if he won or lost."



MISSOURI MILKTOPS

Ivan L. Pfalser R-270

(Ed. Note: Mr. Pfalser, a new member, wrote me in August with regard to some of his experiences associated with the manufacture of the Missouri cardboard sales tax tokens, commonly known to us as "milk-tops." I wrote to him then with several questions, and he responded in detail. This article is based on his comments in the two letters.)

I am a retired employee of Phillips Petroleum Company and back in the 1960s was a Materials Handling and Packaging Engineer. At that time, Phillips owned the Sealrite Corporation, which had a plant in Kansas City, KS. Sealrite specialized in the manufacturing of milk and ice cream cartons and in the good old days milk bottle cardboard caps.

We were doing a material handling study on their operations and one day I was talking to one of the older production foremen. The discussion got around to the bottle caps and he showed me the storage crib where all the old printing dies were kept. He related that the dies for the Missouri tax tokens should also be around someplace. Boy, did I search for them every chance I got for the next couple days. But, alas, I didn't find them.

I was told that they had made and shipped out truck loads of the tax tokens at the time they were in use. He said that no one in the plant ever had to pay any Missouri sales taxes because everyone took a goodly supply home as they needed them. Evidently there was very little security on keeping account of how many were printed and how many were delivered to the state. There were probably a lot of overruns that never showed up on the accounts. He said he took home a whole carton of them and when they went out of use he still had quite a few on hand.

I am not sure that Sealrite was the name of the company when they made the tokens, but that was its name when Phillips took it over. The reason that Phillips got involved was that we had developed a plastic-coated paper for wrapping meat and other wet type products that benefitted from airtight packaging. This paper evolved into coating cardboard for use in milk cartons and ice cream packaging. The paper was produced in Sealrite's Chicago paper plant. To get the product introduced into the dairy industry, Phillips bought controlling interest in the company. In the process we also obtained the manufacturing plants in Kansas City, KS, and Fulton, NY.

Some years later Phillips sold the company off to the employees. I have no idea if it is still operating today.

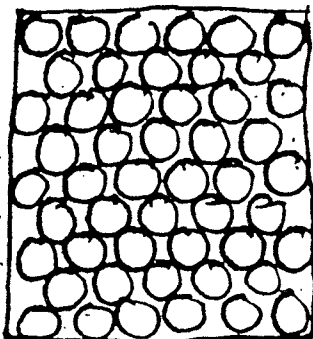
I never saw any of the tokens with business advertising printed on the back. I don't think Sealrite would have been involved in this as they contracted directly to the state.

As for packaging of the tokens, the gentleman I talked to said they were placed in cardboard tubes identical to those that were used for regular milk bottle tops. As to how many were in each tube or how many tubes to a case I will have to do some hypothetical reconstruction. I visited all four of the Sealrite plants [Fulton, NY (corporate office); Kansas City, KS (Fairfax Industrial area right next to the Phillips Petroleum Company refinery); Los Angeles, CA (actually Commerce City); and Chicago, IL (paper plant, although paper was also made at Fulton)]. Most of the product at Los Angeles was plastic cups and cartons for bottles, cottage cheese, ice cream, etc. All three plants produced paper (round and rectangular) ice cream cartons and milk cartons. I think the Kansas City plant was the only one that made bottle caps, but all the plants took orders for them.

In one of the plants, and I don't recall which one, the sales people had a whole stack of design samples (*of milk bottle tops*) to show customers. These were stored in the original tubes in full cartons. I remember this because two of us that had kids searched two of these cartons to get a full set of state designs and U.S. presidents. I am estimating that these boxes were about 12" square and 30" long. So let's do a little calculating. Say the tokens were about 1/16 of an inch thick. That would come out to be a length that would give a sensible number of tokens. At sixteen per inch, 500 tokens in a stack would come out at 31.3+ inches. So maybe the carton was 32" long.

How many tubes to a box? I do not see them doing anything different for the tokens than they would normally do for milk bottle caps. I am not sure exactly what diameter the tokens were but say around

1½" plus tube thickness and you would come up with a box with an outside width of about 12" and the depth (9 rows) would be about the same. So that's my best guess. Here is a sketch.



This box would be 12" on a side. Two rows together would have eleven tubes, with 5500 tokens. With four double rows, plus the final row of six tubes, you get fifty tubes total, or 25,000 tokens. That size

box would have a pretty good packed weight but could still be handled by one person. For shipping they would have been palletized and moved by forklift.

As for labeling on the box or tubes, I have not idea but would assume it wouldn't have been any different than normal. Just a standard company identification label, whatever that may have been at the time.

Just keep in mind that all of this is from about 25 years of recall and the mind doesn't always remember it exactly the way it was. (Ed. Note: Also remember that he is reporting the recollections of people from a period another 35 or 40 years or so before he talked to them. In actuality, the tokens are a little too large to fit in tubes for a 12" square box; the box would more likely have been about 14" square. The tokens are about 1/24" in thickness, so the length of the box would have to be about 22" rather than 32".)

PRICES REALIZED

Stephen P. Alpert, P.O. Box 66331, Los Angeles, CA 90066, Mail Bid Sale #43, Closing June 28, 1993

- | | |
|---|--|
| <p>653. Emergency Token, Redeemable by Stores For 1 Sales Tax Token To June 1, 1935, Spokane Retail Trade Bureau; thin cardboard, black on white, 2x1 1/8", XF-AU \$6</p> <p>1451. 41 diff. tax tokens in 2x2s. Plus 37 assorted loose. \$10</p> <p>1738. cardboard: Randolph County, One Fourth Cent .../This Token A Reprint (rubberstamped); 25x27mm, AU \$11.75</p> <p>1739. cardboard anti-sales tax token of Omaha Chamber of Commerce; 42 mm., F-VF \$7.56</p> <p>1740. We Don't Use Funny Money In Nebraska; printed in blue on 32 mm. iron disk, VF \$8.76</p> <p>1741. Grand Rapids Milk Dealers 1 mill. cardboard token, 32 mm. Unc. \$4.50</p> <p>1742. Kentucky 1¢ tax stamp; paper, square, 38 mm. \$3</p> <p>1743. William F. Dunham, One Mill, 1919/George Washington One Disme, 1792; A, 26mm. AU-BU \$16.10</p> | <p>1744. 1921 Nat. Council Traveling Salesmens Assn. Simplicity Tax 1% token (B, 23 mm. VF-XF) \$2.65</p> <p>1745. cardboard ticket: G.C.M. You May Purchase 40c More Before Additional Tax Is Charged . . . 5 (handwritten Morgantown, W. Va.); 2x5/8", XF \$5.00</p> <p>1746. "Huey Long, Clerk, Supreme Court/same" overprinted in black on alum. Okla. 1 mill tax token. AU \$6.00</p> <p>1747. another of above. XF no sale</p> <p>1990. 34 state sales tax tokens, in 2x2 holders. Few if any dupes. \$10.25</p> <p>2415. <u>Calif. sales tax punchcard</u> of White Log Taverns: explanation & log on obv., 8 Calif. Retail Sales Tax Coupons on back, each Good For California Retail Sales Tax On Any Purchase of Five Cents At Any White Log Tavern. 3 1/2 x 2", Unc., unused \$18.18</p> <p>2663. Collection of state <u>sales tax tokens</u>: 124 pieces, in 1 1/2 x 2" holders in plastic pages. Includes die varieties & some misc. pieces, & 7 dupes. \$73.32</p> |
|---|--|

CONSTITUTION

of the AMERICAN TAX TOKEN SOCIETY

(Unincorporated)

ARTICLE I - NAME

This organization is known as the American Tax Token Society, or ATTS.

ARTICLE II - PURPOSE

ATTS is a non-profit society, established to ensure the continued collection, archiving, and dissemination about, and the tokens and materials used during, a brief period in the history of the United States of American in which tokens were used to collect the general sales tax in several states. Associated therewith is the collection, archiving, and dissemination of information and material related to the promotion, collection, and existence of sales taxes in the United States and other nations prior to, during, and since the historical period of primary interest.

To this end the Society:

a. Gathers and disseminates information on tokens, checks, scrip, punch cards, coupons, receipts, and related pieces, numismatic, philatelic, or otherwise, that concern the history and collection of general sales taxes, and include state, local governmental, quasi-governmental, and private issues. Political tokens related to, supporting, or opposing general sales taxes are included;

b. Encourages the collection of such information and the tax items associated therewith, and the exchange of information and items among collectors;

c. Encourages and facilitates research and publication of data on sales taxes and sales tax items;

d. Encourages the preparation and donation of appropriate collections of sales tax information and items to public and private organizations in which the materials are available for reference, research, and display, such as the American Numismatic Association, the Smithsonian Institution, the State Museums of states in which sales taxes were used, the Numismatic Education Society, and other such organizations.

ARTICLE III - MEMBERSHIP

Section 1:

Members are individuals interested in collecting and disseminating sales tax information and items. They are admitted after paying the requisite dues for the year. Membership classifications are:

a. A Founding Member is any member joining the Society before January 23, 1971. The membership number is prefixed with the letter "F."

b. A Regular Member is any member in good standing. Numbering continues after the last number of the founding series and numbers are prefixed with the letter "R."

c. An Honorary Member is any member nominated for this recognition by a Society member, and approved for this recognition by the Board. Honorary Members have all privileges accorded to Regular Members. Numbering is in a separate series and the numbers are prefixed with the letter "H."

d. A Life Member is any Founding or Regular Member having paid an amount twenty times the current Society annual dues. Life Members are exempt from payment of any further dues. The membership number is in the same series as that of Regular Members, prefixed with the letter "L." Regular Members who become Life Members retain the same number and change the prefix.

Section 2:

Upon receipt of a complaint against a member, the Board will give to the member an opportunity to answer the charges, and to rectify the situation leading to the complaint if the charges are found valid by the Board. The Board will expel the member if, upon further review, the majority of the Board determine by vote that this action is in the best interest of the Society. If a Board member is involved in the case, he or she will not vote; the President will break any tie votes; if the President is involved, he or she will not vote and a Board member designated by all Board members other than the President will break any tie votes.

ARTICLE IV - DUES AND FEES

Section 1:

The membership, fiscal, and calendar years run concurrently. The Board sets the annual dues for each approaching membership year no later than September 1. If no action is taken, the dues are automatically set at the same rate as during the current year. Dues are payable each January 1 and delinquent each March 1. Individuals are dropped from membership if dues have not been paid by April 1. Members joining at any time during the year pay the entire annual dues and are

entitled to receipt of all publications distributed at no cost to members during the current year.

Section 2:

Members who have been dropped in past years or the current year for nonpayment of annual dues are reinstated for the current year upon payment of the annual dues for the year. There is no provision for retroactive reinstatement for previous years. The previous membership number is assigned.

ARTICLE V - OFFICERS AND THEIR DUTIES

Section 1:

The officers of the Society are the President, the Secretary-Treasurer, and the Editor.

Section 2:

The officers and their duties are as follows:

a. The President receives motions from Board members and petitions or objections from the general membership, and processes them as described in Article VI. With Board concurrence, he or she appoints a replacement for any officer unable to perform stated duties due to incapacity, death, or resignation.

b. The Secretary-Treasurer receives membership applications; makes note of dues paid; records memberships and numbers; issues membership cards and/or certificates if such cards or certificates are being issued; notifies members of their dues delinquencies; and submits membership status reports for publication in the official publication. He or she receives all funds intended for the Society and makes a record of their source, date, amount, and from whom received. He or she prepares a report for each issue of the official publication detailing financial activity since the last report. He or she reimburses the Editor for the costs incurred in the production and distribution of each issue of the official publication and other activities incident to the duties of the Editor.

c. The Editor prepares each issue of the official publication; solicits preparation of articles by members; selects materials from other sources and obtains permission for reprinting as appropriate; determines the format and length of the publication; and distributes the publication to members, to addressees such as the American Numismatic Association, the Token and Medal Society, and the State Revenue Society, and to numismatic publications for publicity purposes. He or she selects reference, historical, technical, and other materials that are appropriate for publication as ATTS documents, obtains permission for reprinting as appropriate, publishes the compilations, and provides

for their sale. He or she copyrights materials in accordance with Article VIII. He or she maintains files of source materials as an ATTS Library, and provides bibliographies or library lists of material available for loan to members.

ARTICLE VI - GOVERNMENT

Section 1:

The Board, consisting of the three officers, is the executive body of the Society. The Board manages ATTS affairs, directs its policies, and makes rules as necessary for its operation. Personally attended meetings of the Board are not required for valid action, which may be taken by written ballot or telephone contact as determined by the President.

Section 2:

No officer, member, or individual may obligate the Society, incur any debt on its behalf, or officially endorse, approve, or criticize in the name of the Society unless he has received prior authorization by the Board.

Section 3:

Action required by the Board, a Committee, or the membership is decided by a majority vote of those voting. In the case of ties, the President decides the vote.

Section 4:

Any Board member may initiate Board action by sending a motion to the other officers with a request for votes and for final action by the President. A petition of any five or more members of ATTS in good standing requires the President to poll the Board on any matter. A petition of ten or more members of ATTS in good standing requires the Board to poll the general membership on the matter.

Section 5:

In votes by Board members on a Board action, the President decides when ample time has been provided for response. When this judgment has been made, the President may make the decision on the action on the basis of responses received; if no responses have been received, the President may make the decision on the action on the basis of his or her vote alone.

Section 6:

All votes cast in a vote requiring general membership action must be delivered to the President or other officer designated by the President by the twenty-first day after the date of the postmark of the original covering envelope. Any votes received after that date are void.

Section 7:

All approved Board actions, and results of all votes by the general membership, are published in the official publication.

Section 8:

A committee on any subject pertinent to the Society's aims may be formed by the general membership. The President will name the chairman, with Board concurrence as to the individual named.

ARTICLE VII - APPOINTMENTS, ELECTIONS

Section 1:

The officers of ATTS are appointed for indefinite periods of time, limited in most cases only by their willingness to continue to serve. The Board may decide on a case basis that an election is appropriate for a position as an officer or for some other duty. If an election is called, the Board defines the procedures to be followed.

Section 2:

In the event of the loss or pending loss of the President, the Board appoints an acting President until such time as a permanent President can be appointed. The members of the Board remaining appoint the new President. In the event of the loss of other officers, the President appoints replacements, subject to concurrence by other Board members.

Section 3:

The President, with the concurrence of the Board, may appoint members of ATTS to various assignments of limited or unlimited length. These appointments do not include membership on the Board.

Section 4:

If members are dissatisfied with the Board or an officer, a recall petition is initiated using the appropriate procedure stated in Article VI Section 3.

ARTICLE VIII - OFFICIAL PUBLICATIONS

Section 1:

The official publication of the Society is the *ATTS Newsletter*.

Section 2:

The Board decides what general kinds of information the publication carries, and rates for paid advertising, if any. The Treasurer and Editor authorize any expenditures incurred in its publication.

Section 3:

All members of the Society, other than Associate Members, receive one copy of the publication free of charge. Copies not delivered intact by the Postal Service are replaced at no cost to the member.

Section 4:

The general membership list may be published only in the official publication or other society document. No member's address may be released by the society for any purpose, other than above, without the member's written permission.

Section 5:

The Editor may find it appropriate to publish and make available for sale other documents, under the aegis of the Society. Such documents may be technical compilations, catalogs and supplements, historical documents, and other materials. The Editor is responsible for obtaining necessary releases for reprinting articles from other publications and sources. If no monetary cost to the Society is involved, these documents may be copyrighted in the name of the Editor, with the price for purchase set only to defray the cost and the proceeds to be realized by the Editor. If there is to be monetary cost to the Society, Board concurrence in the publication must be obtained, the publication is copyrighted in the name of the Society, the price for purchase is set only to defray the monetary cost, and all funds received from purchases are deposited in the Society Treasury.

ARTICLE IX - FUNDS OF THE SOCIETY

Section 1:

The funds of the Society consist of monies deposited in the Treasury from the collection of dues, lifetime memberships, sales of publications, donations, interest accrued on funds in the account, and any other sources.

Section 2:

These funds are managed by the Secretary-Treasurer in accordance with other articles in this Constitution and as the Board may direct.

Section 3:

These funds are used for the development, preparation, printing, and distribution of the official publication; acquisition and maintenance of reference materials associated with the official publication and library; preparation and distribution of historical and technical information and items to suitable repositories for public reference and display; development of compilations of historical, technical, and other information for dissemination to members and other interested individuals and organizations through either free distribution

or sale at cost; special photographic work required for historical or technical purposes as related to the official publication, sales tax information, and sales tax items; provision of special ATTS tokens or other ATTS memorabilia to members; preparation of catalogs and catalog supplements; publicity for ATTS; and other applications which are authorized by the Board.

Section 4:

These funds are not used for any application that will purposely result in a net profit for ATTS. Any self-generated income resulting from sales of publications or other activities covers only the costs of the product and distribution of the material being sold.

Section 5:

Funds are not accrued beyond those prudently estimated to be required for future needs, including anticipated future operating costs for no more than three years, plus any projected special projects for which funding support will be necessary. Dues and other sources of income are adjusted upward or downward by the Board so as to maintain a suitable working balance and reserve against future needs, as estimated by the Board.

ARTICLE X - AMENDMENT OF THE CONSTITUTION

Section 1:

Any five members may petition the Board in writing to amend the Constitution by forwarding the petition to the President, who must then request Board action. The Board may choose to request more information from the petitioners, propose to a petitioners a rewording for clarity or other purposes, challenge the intent, or otherwise act to clarify the necessity for and nature of the proposed amendment. When the Board deems the proposal is ready for presentation to the general membership, it is forwarded to all members for approval or disapproval.

Section 2:

Any member of the Board may propose an amendment to the Constitution. The Board proceeds with the proposal in the same manner as set forth in Section 1 above.

Section 3:

Amendments are approved on the basis of a majority of those voting. The President casts a second vote if required to break a tie. Approved amendments become effective upon notification of the general membership through the official publication or by separate mailing if deemed necessary by the President.

ARTICLE XI - DISSOLUTION

In the event this Society is dissolved, its assets will be donated and distributed to an organization organized exclusively for charitable or educational purposes within the meaning of Section 501 (c) (3) of the United States Internal Revenue Code. The selection of said organization shall be made by the members of the Board holding office at the time of dissolution. The Board shall require suitable proof of compliance with the provisions of said Section 501 (c) (3) by the recipients of the assets of this Society.

ARTICLE XII - EFFECTIVE DATE

This proposed Constitution will be mailed to all members in good standing at the time of mailing. A thirty day period from date of postmark will be provided for comment. If modified, the Constitution as revised will be mailed to all members in good standing, with a thirty day period for approval or disapproval. Approval will be on the basis of a majority of those voting, with the President empowered to break a tie vote. To allow time for postal delivery of responses, the thirty-fifth day after postmark for mailing to members will be the official day of the vote. The Constitution will become adopted thirty days after its approval. The approved Constitution will be provided to all members as a part of the next subsequent official publication.

Adopted (date)



American Tax Token Society

Secretary & Treasurer's Report

Ending date: October 5, 1993

Initial Balance..... \$2751.20

Credits:	Interest	\$29.70
	Dues Payments Received	120.00
	Publications Sold	22.25
	Donations	7.00

Debits:	Newsletter #80	\$270.49
	Newsletter #81	175.26
	Catalog Expenses—M.M.	974.26
	Supplies & Misc.—M.M.	135.14
	1992 State & Fed Taxes	37.00

New Balance..... \$1338.00

Note: Catalog Development costs are now essentially complete.

New Members

- R-462** Steve Gray, P.O. Box 82, Medina, TN 38355.
- R-463** Larry A. Johnson, P.O. Box 60328, Colorado Springs, CO 80906.
- R-464** Ralph Harnishfeger, 73 Cider Press Road #5, Lock Haven, PA 17745.
- R-465** F.R. Granville, 1000 South Coast Drive #R203, Costa Mesa, CA 92626.

- R-466** Pascal S. Brock, 169 Wildwood Lane, Lugoff, SC 29078.
- R-467** J.H. Ward, 709 Loop Road, Hendersonville, NC 28792.
- R-468** Billy Hatch, 1809 S Wallace, Enid, OK 73703.
- R-469** David Doernberg, 2504 Mason Street, Silver Spring, MO 20902.
- R-470** Ivan L. Pfalser, Route 1, Caney, KS 67333.

Reinstated

- F-XX** Elbert S.A. Hubbard, P.O. Box 9128, San Jose, CA 95157.

Please send all address changes, dues payments, and other communications about ATTS to Newsletter Editor Merlin K. Malehorn, 6837 Murray Lane, Annandale, VA 22003.

We are still looking for someone to serve as ATTS Secretary-Treasurer. If you've been in the society for a year or two and are interested in helping out, please drop Merlin a line. ATTS needs some new energy—we need YOU!!!

—T. Davenport



Now available!



United States Sales Tax Tokens and Stamps

A History and Catalog

BY
MERLIN K. MALEHORN
& TIM DAVENPORT

403 pages, hardcover, printed on nice paper, chock full of hundreds and hundreds of photos, token descriptions, catalog and rarity numbers, conversion tables, and state sales tax histories...

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ATTS NEWSLETTER

OCT - DEC 1993

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ATTS Editorial Office, 6837 Murray Lane, Annandale, VA 22003
Please send address changes to this office.

*Unless otherwise noted, material in this Newsletter may be reprinted
with proper credit to original sources*

HAPPY HOLIDAYS TO ALL AND A GOOD NEW YEAR!

ADVERTISEMENTS

WORLD'S LARGEST stock of Ohio sales tax stamps!! Approvals available; also all U.S. tax stamps and U.S. 1st issue revenues. "Hub," Box 9128, San Jose, CA 95157.

WILL TRADE my "20" different good-fors for your "20" different. Sam Petry, P.O. Box 167, St. John, IN 46373.

FOR SALE TO HIGH BIDDER: Tax token collection. .185 different mostly metal and plastic. No Ohio paper. Write for list. Will also consider TT's in trade. Bob Kelley, 2689 Cliff Road, North Bend, OH 45052.

PUBLICATIONS AVAILABLE: Here are some of the pubs available from M. K. Malehorn, ATTS

Editorial Office, 6837 Murray Lane, Annandale, VA 22003:

State-Issued Sales Tax Tokens (2nd Ed.), J.F. Schimmel \$4.00

Collecting Sales Tax Tokens: An Introduction, M.K. Malehorn and T. Davenport \$3.00

Catalog of Ohio R5 Scratch Marks, M.K. Malehorn \$4.00

Canadian Sales Tax Receipts, M.K. Malehorn \$5.00

"Herrin" Sales Tax Tokens, M.K. Malehorn \$11.00

EDITOR'S NOTES

Supplementary Sheets

Included with this issue are two Supplementary Sheets. My intention is to start sending these along on a regular basis. If you wish, you can stick them into your catalog at the right place and they should "hang in there" without pasting or anything. (Of course, you can use them any way you want to.)

Some of them will be corrections to the catalog, because we want to make certain you are not misled by anything. Also, we still run into new finds every so often and I want to provide you the information not just in the "New Finds" part of the *Newsletter* but also in a form you can insert in your copy of the catalog. I hope also to be able from time to time to send a Supplementary Sheet that will give you some addition-

al help on various things. For example, token CO-S1 (*Chits #7*) has five dies; the first is easy but the other four are difficult and the pictures in the catalog had to be kept reasonably small so they show only the word **SERIES** in the design - sometimes it is helpful to see the spacing of the legend on the entire top half of that face of the token, and I might be able to provide enlargements with some "arrowed" indicators and other helpful hints.

Catalog Errors

When I set up the catalog, I used my collection as a "cross check" on everything, and went through it several times to try to make sure there were no errors. However, errors do creep in. So I did not start to reclassify my collection until the new catalog was on the street. That way I could be as certain as possible about what's in the catalog. I'm now going through my collection to reclassify, and have discovered a photo error that I had not caught when I checked the camera ready copy for the publisher. The error is in West Virginia, and that's why you now have a Supplementary Sheet on the subject.

I've discovered several "typos" also. I use Spell-Check and my eyeballs and other people (who hopefully understand the technical stuff a little bit), but the little mistakes still come around and bite me. And, there are a couple mistakes in the long listings in the Code-Decode chapter. Most of these these boobos don't make any difference at all, so I won't bother you with the details until I've accumulated more and also have had your comments about things you find. Then, maybe I'll put together a Supplementary Sheet that just lists all the little stuff. In the meantime, if you think you see an error in the catalog, or something has been left out incorrectly, drop me a line.

Newsletter 82

I had commented in #82 that the article reprinted from *News-Week* was "as is" so you could see it in the original. However, Tim used his skills to retype it as closely as possible in the original form, to make it more readable. His reworking was a considerable improvement - Thanks!

Constitution

The latest version of the Constitution is included with this issue. There are a couple changes from previous versions. It states the authority of the Secretary-Treasurer to establish bank accounts in the name of the organization, and who has access in case something happens to the Secretary-Treasurer. It also includes a statement about the membership status of those who join during the last couple months of a calendar year.

A Vote Is Required! On the annual membership renewal form, also enclosed, is a place for you to vote on accepting the new constitution. Assuming the necessary number of members vote "Yes," the new constitution will become official in early March.

A Letter

Les Albright dropped me a short note a couple months ago. He writes:

"Our PNNA (Pacific Northwest Numismatic Association) had a booth at the Western Washington Fair at Puyallup, Washington. My turn in the booth was for 2½ hours.

"I took my frame of 8 Washington State sales tax tokens and another frame of one token from each of the twelve states that issues tokens.

"Would you believe that four people came by and pulled out tax tokens they had carried all these years. One was so badly worn you could just make it out.

"Then one man came by and asked if I collected tax token and I said 'yes.' We talked for awhile and then he opened his wallet and gave me a 1941 Spokane paper token that he had carried with him for 40 years. He walked away before I got his name, it was such a surprise.

"Tokens are still alive."

Fixed Price Sale

C & D Gale, 2404 Berwyn Road, Wilmington, DE 19810, Fixed Price Catalog 22, lists the following:

TAX TOKEN COLLECTION: AL-1,2,3,5,9; AZ-1,2,5; CO-1(2),CO-2(2),CO-5; IL-1; KS-1,2,3; LA-1,2,3,4; MS-1,2,6(2),8; MO-1,2,5,7,7,8; NM-1,2,3,8,10(2); OK-1,2,4,5,6,10,16,17,18; UT-1,2,3,4,5(2),6(2); WA-1,4,5(2),6,6(blue-green),7; VF-BU, 62 pieces \$30.00

Holifield Sale

In *Newsletter 82* Tom Holifield provided a short advertisement about a sale of over 300 lots that he was conducting, to close on November 30. That sale has been completed and I have the Prices Realized. I'll try to put the details into the next issue if I have room. Tom comments that "Fiber tokens in high grades are elusive and continue to bring good prices."

NEW FINDS

The Editor

North Carolina

Every time I think maybe there's not much more to be discovered, something else comes up. Here's an example.

The new catalog lists on page 205 a couple North Carolina paper tokens as NC-L17 and NC-L18 (*Chits* #19 and #20). The primary difference between them is the paper color; L17 is on buff and L18 is on yellow. The paper colors are not easy to distinguish unless you have some of each to compare. There are three varieties of L17 and two of L18. There are some differences in the top and bottom lines in the varieties; these can be used to sort out the L17 and L18 as well as the varieties.

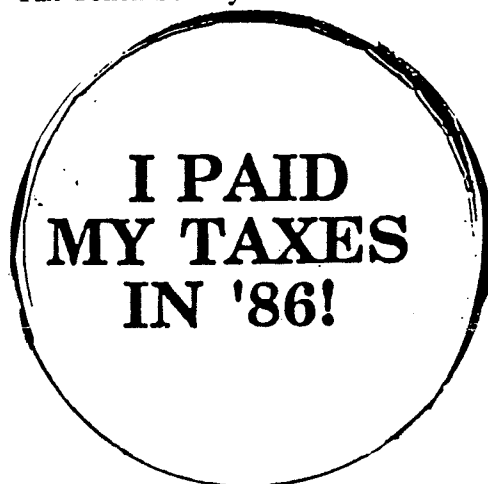
The catalog illustration of L18B is taken from the specimen in my collection. I recently came into possession of a second specimen. I have gone through the various measurements and paper color details in the catalog, and I know it is L18B. But, when I hold the two up to a strong light, one in back of the other, they don't exactly match. The borders are exactly the same and each line is a perfect match for the same line on the other specimen. But the lines aren't the same distance apart. I can't show you the "one on the other" lighted from the back, but the illustration below gives you an idea. The half on the left is the first specimen, the half on the right is the second. Notice that the lines don't "line up."

COUPON FOR
North Carolina Sales Tax
Good For 1/3 of One Cent Tax
On A Purchase From
S. H. KRESS & CO.
5 - 10 and 25 Cent Stores

So, what do we do with this? Is it another Major TYPESETTING variety of L18? Or is it a minor typesetting variety, which would be L18Ba? Or is it meaningless? Stay tuned.

Texas

I recently received the October/November 1993 issue of the *American Local Political Items Collectors Newsletter*. On page 14 there is an illustration of the pinback I've reproduced below. It is in amongst several other items attributed to Ann Richards run for Governor, so I have to assume there is some connection between taxes paid in 1986 and her campaign. I'm not that close to Texas politics so I don't have any details and haven't had a chance yet to follow up with the person who sent the information to ALPIC. Does anyone from Texas have any more details? This isn't a "sales tax token," but it falls within the broader name "Tax Token Society."



Unknown Location

Here is another related "good for," probably addressed specifically to the sales tax even though it doesn't say so. Does anyone have any idea where this came from? There's a Haymarket in Virginia, but I doubt this wooden nickel came from there. For one thing, the state sales tax in Virginia is considerably below 5.5%. Localities can add to the state tax, but Haymarket is not the kind of place or in a part of the state where an added tax up to 5.5% would be very likely.



TOKENS AIDED PAYMENT OF SALES TAXES

Jerry F. Schimmel F-3, H-7

(Ed. Note: This article appeared in Numismatic News, April 30, 1983. Permission to reprint for the exclusive use of the American Tax Token Society was kindly granted thereafter. Numismatic News is a publication of Krause Publications, Iola, WI 54990. In my view, this is one of the best summaries of the "sales tax token" period in our history. I do not know what illustrations were in the Numismatic News, so have added a few on my own.)

The closest the United States ever came to a series of state coinages were the fractional-cent tokens authorized by twelve states between 1935 and 1963. They were first issued during the Depression to make change for less than one cent. Sales taxes were first introduced during the 1930s as a means of raising funds for financially strapped states, provinces and communities.

Naturally, merchants refused to absorb the tax, and customers were unwilling to pay a full penny's tax on say a 10 Cent toothbrush when the tax was only 2 percent. Consequently, several states adopted token systems as a means to fully satisfy the latter. Legally, the tokens were not to be used in lieu of cash and were good only for the payment of the tax.

Canadians as well were not exempt from such taxes, and many chain stores in most provinces used small paper receipts. U.S. states that issued tokens were Alabama, Arizona, Colorado, Illinois, Kansas, Louisiana, Mississippi, Missouri, New Mexico, Oklahoma, Utah and Washington. Ohio used a complex series of paper receipts and punch cards. The first state to circulate its tokens was Washington in May 1935. Missouri and several other states followed in short order.



Two years before, many Illinois communities, through their Chambers of Commerce and businessmen's Associations, had issued an attractive series of quarter-cent tokens for a short-lived tax in 1933. Ohio was in fact the first state with a sales tax collection medium, but it chose instead to use punch cards. Sitka spruce wood provided a novel material for the

one-fifth-cent private tokens from the small town Tenino, Washington.

Prior to WWII the major materials used for tokens were metal including aluminum, brass, copper and zinc, although they were not the only materials. Missouri's 1935 "milktops" of cardboard were a notable exception. During the War nearly all metals were diverted to priority industries and tokens made of compressed wood fibers were placed in circulation. After the war plastic and cardboard pieces predominated.

Denomination on the tokens was mostly expressed in "Mills," that is in tenths of a cent. Frequently the word "Mill" was not included in the legend of the token, but the denominations of "1" or "5" are frequently seen. These do not refer to whole cents, but signify the equivalent of one-tenth or one-half cent. Some tokens actually used cash valuations like "one-fifth cent" or "one-third cent" in their legends. The sizes of state tokens were almost always 16 or 22-23 mm. in diameter and frequently with some kind of center hole.

By 1939 all twelve states (or thirteen if Ohio is included) had their token or equivalent systems in operation. By the war several had dropped tokens as a collection aid due to problems in their management. By the 1950s most states had quit the tokens with only Missouri, Oklahoma, and Ohio left by the early 1960s.



Sales Tax Tokens include a wide range of collecting interests. They are the state-mandated pieces manufactured in the tens of millions to tokens made by tiny community associations and individual merchants. Other grist for the "STT" Collector are the revenue tax receipts from Kentucky and Ohio, punch cards, paper and cardboard scrip, political items made to promote opposition to Sales Taxes and historical predecessor pieces. Canadian chain retail stores like Kresge's and Woolworth's issued small, one-by-two inch one-cent receipts similar in many ways to the state issues of Ohio.

State tokens are still the most plentiful and are available cheaply to collectors. because they are so common there are countless varieties and errors readily available for study, although striking errors, as with their coin cousins, tend to be scarce. Both of these sub-areas have so far lacked any significantly organized study.

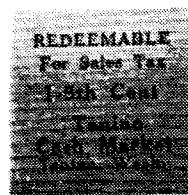


"Keys" among the state issues would include the Alabama One Mill dark blue fibre and the New Mexico Five Mills black fibre, one of the latter of which was sold for \$101 in uncirculated condition at a recent auction. Lesser "keys" among the others include the Colorado Two Mills brown fiber, the Mississippi Five Mills red fiber, New Mexico One Mill white fiber and copper Five Mills "error," the Oklahoma One Mill aluminum "Check/Pensions" and One Mill fiber "Consumers" token in both gray and white.

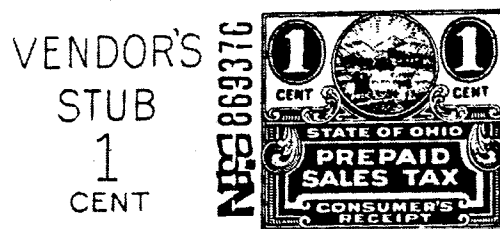


Another popular series is the Illinois metal provisional tokens. While they are not as plentiful as the state issues, they are sufficiently available at low cost for collectors to obtain a representative collection in a reasonable amount of time. These metal tokens were issued in about 45 communities. Cardboard pieces issued at the same time are usually very scarce as are several metal pieces issued by private merchants.

A well-known series popular with both tax token and wooden money collectors are the one-inch, square

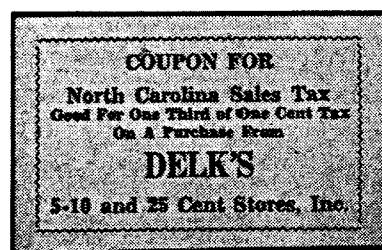


Tenino "woods" mentioned above, companions to the Depression Scrip issued earlier in the same town. These tend to be scarce, although several are still available at reasonable prices. Many one-by-two cardboard tokens were issued by Washington communities contemporary with the wood pieces to "Fill IN" until the state could deliver sufficient quantities of its aluminum tokens to shopkeepers and banks. Many of these are scarce as well.



Ohio's paper receipts came in pairs, one half meant for the customer, the other for the salesperson. Their denominations ran from One Cent through \$15. Customers received their halves to show that they had paid the tax. These multi-colored receipts, especially in separated Vendor's and Consumer's halves are very plentiful with hundreds of varieties that should appeal to revenue stamp collectors as well as tax-token specialists. The punch cards issued by state and private merchants in place of tokens tend to be scarce.

The Canadian private receipts are also scarce and among the most unstudied of the diverse areas of this field. Among the latter can be included several health-seal series. Only very scattered literature on this subject is available in out-of-print journals. Many other states' merchants issued various forms of paper scrip, punch cards, salesman's samples and other items where their states did not issue tokens, but were a Sales Tax was in place. Most notable of these were North Carolina and West Virginia.



Anti-Sales Tax political items such as stickers, tokens or pinbacks were issued during campaigns opposing proposed or existing tax programs, often spoofing the tokens adopted by other states.

A basic reference still available to collectors is *U.S. State-Issued Sales Tax Tokens*, by Jerry F. Schimmel. The "bible" of the field is *Chits, Chiselers and Funny Money: A History and Catalog of United States Sales Tax Tokens, Receipts and Punchcards*, by

Michael G. Pfefferkorn and Jerry F. Schimmel, although it has been out-of-print for some time. Earlier works by Emil E. DiBella giving abbreviated listings for most pieces are often available. (*Ed. Note: Of course, now we have a new catalog, so the reference to Chits has been overtaken by the newer publication. Jerry's State-Issued booklet is still available from ATTS, for those who are interested only in the tokens issued by state authorities.*)

BOOK REVIEW

United States Sales Tax Tokens and Stamps: A History and Catalog

by Merlin K. Malehorn and Tim Davenport

Jerry F. Schimmel F-3, H-7

"From the earliest sales tax token catalog in 1936 until the present day, there has never been a perfect, all-inclusive listing of the series. This catalog will not be perfect, either." So said Merlin Malehorn and Tim Davenport in the Foreword.

They came pretty close.

Devising a catalog for sales tax tokens and stamps is no mean undertaking. The collecting field is not traditional in which tokens can be listed neatly in predictable denominations and metals, or stamps likewise in perforations, watermarks, and gummings. From the very earliest collectors of the sales tax series have been interested in everything related - punch cards, souvenir sheets, wrappers, shipping boxes, political items, both pro- and anti-sales tax, and on and on. Malehorn and Davenport have covered them all - and well.

The book has an excellent Foreword, Introduction and text on historical antecedents. At the end is a list to correlate the numbering system used in this volume with earlier catalogs. A good index covers more than just mavericks. The authors have provided large typeface for those of us who are blind as bats.

Honesty is a hallmark of the work. When the authors are unable to pin down the issuing source of a token, they say so. Such sacred cows as the square aluminum, so-called "Herrin" provisional token was not spared (IL-M5). The token has been attributed to the Illinois locality since DiBella's first compilation. No one has produced a shred of evidence to prove that it came from there.

M&D continue the tradition of giving credit to earlier researchers and compilers. Keeping track of

them was started by Jerry Bates back in the 1960s. The American Tax Token Society has maintained the practice.

Problems with the work are small in comparison to the job accomplished. Its most negative aspect is the overuse of dividing lines and boxes in the catalog listings. This style was first developed in *Chits and Chiselers* and was intended to organize the material into logical sub-sections. The eye is forced to stop with each line every time a page is scanned.

Most readers will tend to collect tokens. Because Malehorn and Davenport are sophisticated collectors, it is easy for them to forget that others may prefer the little pieces of stamped metal and fiber. One has to wade through the whole book, page-by-page, to find them. The society might consider publishing a short-hand list of tokens, one which would refer to the main catalog for details.

The Introduction tends to be a bit long, though there is nothing intrinsically wrong. Collectors need to refer back and forth to the section on abbreviations and explanations. Those here are spread over several pages, so it takes longer. However, ninety percent of cataloguers make the same error.

There are few other eclectic fields like sales tax. Depression Scrip, OPA tokens and ration books, and Food Stamp tokens and scrip are some. These are collections which have evolved since the 1930s. All reflect federal and local regulations proliferating since the third decade of the 20th century.

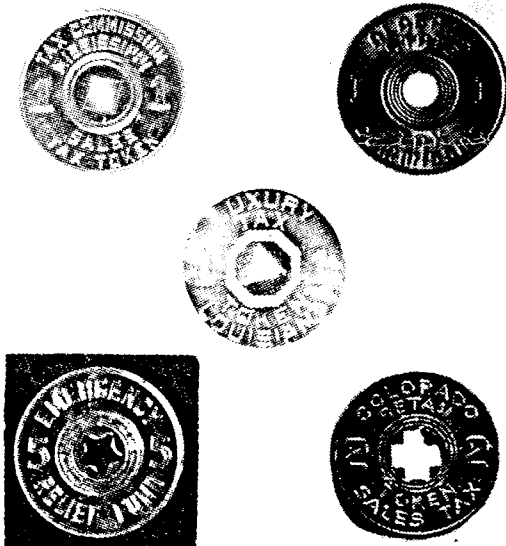
By-the-way, the book will need a nickname. "M and D" sounds good to me.

MEASURING HOLES - STILL ANOTHER VISIT

Merlin K. Malehorn L-279

In *Newsletter 71*, October - December 1990, page 6, I recounted some experiences I had in trying to measure the sizes of the holes in metal tokens. At the time it was mostly a matter of curiosity, but I was also working on the catalog and was trying to find some way to give you better information than "square center hole with 2.8 to 4.4 mm. sides" [as is stated in the new catalog for **MS-S1** (*Chits* #3)]. It made sense that the punches would have had specific sizes rather than being sort of randomly sized, so I thought I could give collectors a listing of the sizes of the holes (and punches) rather than just a range.

Unfortunately, I got increasingly involved in the details of getting the catalog into final form and published. So I had to give up on the question "What sizes are the holes, and how do you measure square, round, triangular, star, and greek cross holes?"



Now that the catalog is completed, I thought I'd try to get back onto the "hole sizes" problem. I had previously experimented with vernier calipers, but the trouble was that the "feelers" were too thick to fit into the holes adequately. This might be solved if one could find calipers with very thin (but still stiff) feelers, but that didn't seem too likely.

One of the members had commented to me that a good method for measuring holes is to use pin or plug gages, which are shaped the same as the holes. If you have a set of these gages of different sizes, you just find the one that fits and that's the size of the hole.

So I got ahold of some addresses of companies that make such gages, and wrote them with specifications, to see what might be possible.

For sake of discussion, let's consider round holes. If you go through the catalog and look at the measurements of all the round holes, you'll see that the hole sizes range from 2.0 to 5.0 mm. Since we are not absolutely certain that the measurements given are the smallest and largest, let's be safe and assume there may be some that are 1.5 mm. and others that are 5.5 mm. Also, note that we are specifying to the tenth of a mm., so we have to measure 1.5, 1.6, 1.7, 1.8, etc., up to 5.3, 5.4, 5.5 mm. When you add them up, you will need 41 gages. That's a lot.

I talked by phone a couple times with officials of companies that make gages. I was told that round gages are usually available or can be easily made, and the set, in tool steel, might cost around \$200 or more.

For square holes, to be sure we can measure everything we would need gages from 2.5 to 5.0 mm. on a side, for a total of 26 gages. Triangular hole gages would range from 3.5 to 6.5 mm. on a side, for a total of 31. Star holes would need 11 gages if they are measured as the distance across alternate arms. Greek crosses would need 11 gages if they are measured across alternate arms.

So what would such gages cost? Well, it got pretty hairy. The estimate I was given was that each of the four sets (square, triangle, star, greek cross) might cost up to \$2000.00. Maybe it would be less for some, but not in any range that any of us could afford for all we got out of it.

In fact, the suggestion made by one of the individuals with whom I talked was that we stop trying to measure to the tenth of a millimeter and instead measure to the half millimeter. Of course, that would be considerably cheaper, but wouldn't really help us much in determining hole sizes, so it doesn't seem like a good option.

So I have given up on the idea of getting gages for making accurate measurements of the sizes of the holes in tax tokens. Maybe some of you who know more about pin and plug gages, or about how to measure holes, can come up with something we can all afford.

In the meantime, I plan to proceed as I had outlined in my 1990 article. What I am going to do is go back to my old one-by-one 35 mm. projector. It will take individual 2x2 cardboard frames, inserted from the side. I have a glass piece from a magnifier that I got from Edmund Scientific. It has scribed marks every tenth millimeter. I put my projector far enough away from a wall to get about a 30X magnification, although exact size doesn't matter much. I put the glass piece in a 2x2 and project it, and make a paper copy of the tenth millimeter marks which are now about 3 mm. apart. Then, one by one, I project the tokens I want to measure, and make a paper copy of each hole, or just measure each hole. Of course, I keep a record of every token and keep it identified so I can find it (this chews up a lot of 2x2 envelopes). It is really a lot of tedious work. Also, the square holes

are not really perfectly square, the triangular holes are not perfectly triangular, and so on. So I have to measure all sides. That's one reason I make a paper copy of every one.

So far I've "experimented" with **OK-S4** (#6) (round holes), **LA-S1** (#2) (triangles), **MS-S1** (#3) (square), and **MS-S2** (#4) (square), around 100 of each. I'm not sure what the results are, because there is still the problem of how to measure square holes that aren't really square, or triangular holes that aren't really triangular. Some of the round holes aren't completely round, either, and that's not because I projected them at an angle and got a "keyhole" effect. One of these days maybe I'll be able to provide a list of the various sizes of holes, but don't hold your breath. ■

NEEDED!!!!

.... The Editor

As I've indicated several times, we couldn't put everything into the catalog. The book would have been at least twice as thick and twice as expensive. There is a tradeoff between what you might be interested in and how much you are willing to pay for the catalog.

On the other hand, there is some information that might be nice to have, even though it isn't in the catalog. For example, in the catalog on pages 215-216, there is a listing of the 28 known Ohio local sales tax punchcards. Twenty-seven them are similar and the only illustration of these is **OH-L19**, the Arch Copsey card from Spring Valley. However, if you have several of these local cards from different vendors, compare them side by side. They are not exactly the same. Also, the reverses are not the same.

What I'd like to do in future issues of the *Newsletter* is provide pictures of the rest of them, including the reverses. But I don't have a complete collection of pictures of the local cards and their reverses, I NEED YOUR HELP!! I need to borrow the following Ohio local punchcards. I'd prefer the whole card with vendor's tab attached, but certainly need the customer's section if nothing else. I'll take the photographs myself, so it shouldn't take more than a week or two for photography, development, and return to you.

- L3** Great Atlantic and Pacific
- L4** Isaly Dairy
- L5** Neisner Brothers

- L7** Scott-Burr
- L9** Wagner Provision Company
- L11** Bolles 5 & \$1.00 Stores
- L12** A. W. Lewman
- L14** Avenue Market Merchants Association
- L15** Blumenthal Pharmacist
- L17** The City Markets
- L18** Ben Franklin Stores
- L21** J. P. Kreitzer
- L22** D. O. Shaver
- L23** Land Drug Company
- L24** Z. O. Scott
- L25** Dorsey's Grocery
- L26** Ole's Market
- L27** S. H. Kress Company

Also, I'd like to borrow the \$1.00 card from Phil's Market. **L28**, Phil's Market, is a \$2.00 card and has a different format. I've heard rumors of a \$1.00 card that is probably like all the other local cards, but I've never been able to verify it.

And, I'd like to borrow any of the reported Serv-Ice cards from Akron. The two known cards are discussed at the bottom of page 216, but I've never seen them or even a picture of them.

So, can you help? Loan me your cards. Please note that I am not asking for the state cards that may have these vendor's names stamped in the center. I need the true local card. HELP!

CONSTITUTION

of the AMERICAN TAX TOKEN SOCIETY

(Unincorporated)

ARTICLE I - NAME

This organization is known as the American Tax Token Society, or ATTS.

ARTICLE II - PURPOSE

ATTS is a non-profit society, established to ensure the continued collection, archiving, and dissemination about, and the tokens and materials used during, a brief period in the history of the United States of American in which tokens were used to collect the general sales tax in several states. Associated therewith is the collection, archiving, and dissemination of information and material related to the promotion, collection, and existence of sales taxes in the United States and other nations prior to, during, and since the historical period of primary interest.

To this end the Society:

a. Gathers and disseminates information on tokens, checks, scrip, punch cards, coupons, receipts, and related pieces, numismatic, philatelic, or otherwise, that concern the history and collection of general sales taxes, and include state, local governmental, quasi-governmental, and private issues. Political tokens related to, supporting, or opposing general sales taxes are included;

b. Encourages the collection of such information and the tax items associated therewith, and the exchange of information and items among collectors;

c. Encourages and facilitates research and publication of data on sales taxes and sales tax items;

d. Encourages the preparation and donation of appropriate collections of sales tax information and items to public and private organizations in which the materials are available for reference, research, and display, such as the American Numismatic Association, the Smithsonian Institution, the State Museums of states in which sales taxes were used, the Numismatic Education Society, and other such organizations.

ARTICLE III - MEMBERSHIP

Section 1:

Members are individuals interested in collecting and disseminating sales tax information and items. They are admitted after paying the requisite dues for the year. Membership classifications are:

a. A Founding Member is any member joining the Society before January 23, 1971. The membership number is prefixed with the letter "F."

b. A Regular Member is any member in good standing. Numbering continues after the last number of the founding series and numbers are prefixed with the letter "R."

c. A Life Member is any Founding or Regular Member having paid an amount twenty times the current Society annual dues. Life Members are exempt from payment of any further dues. The membership number is in the same series as that of Regular Members, prefixed with the letter "L." Regular Members who become Life Members retain the same number and change the prefix.

d. An Honorary Member is any member nominated for this recognition by a Society member, and approved for this recognition by the Board. Honorary Members have all privileges accorded to Regular Members. Numbering is in a separate series and the numbers are prefixed with the letter "H."

e. No provision is made for Associate, Juvenile, or other possible membership classifications. All such are considered Regular dues-paying members.

Section 2:

Upon receipt of a complaint against a member, the Board will give to the member an opportunity to answer the charges, and to rectify the situation leading to the complaint if the charges are found valid by the Board. The Board will expel the member if, upon further review, the majority of the Board determine by vote that this action is in the best interest of the Society. If a Board member is involved in the case, he or she will not vote; the President will break any tie votes; if the President is involved, he or she will not vote and a Board member designated by all Board members other than the President will break any tie votes.

ARTICLE IV - DUES AND FEES

Section 1:

The membership, fiscal, and calendar years run concurrently. The Board sets the annual dues for each approaching membership year no later than September 1. If no action is taken, the dues are automatically set at the same rate as during the current year. Dues are

payable each January 1 and delinquent each March 1. Individuals are dropped from membership if dues have not been paid by April 1. Members joining at any time during the year pay the entire annual dues and are entitled to receipt of all publications distributed at no cost to members during the current year. At their option, members joining during the last two months of the year may receive only the last issue for the year and instead be considered as new members for the following year.

Section 2:

Members who have been dropped in past years or the current year for nonpayment of annual dues are reinstated for the current year upon payment of the annual dues for the year. There is no provision for retroactive reinstatement for previous years. The previous membership number is assigned.

ARTICLE V - OFFICERS AND THEIR DUTIES

Section 1:

The officers of the Society are the President, the Secretary-Treasurer, and the Editor.

Section 2:

The officers and their duties are as follows:

a. The President receives motions from Board members and petitions or objections from the general membership, and processes them as described in Article VI. With Board concurrence, he or she appoints a replacement for any officer unable to perform stated duties due to incapacity, death, or resignation.

b. The Secretary-Treasurer receives membership applications; makes note of dues paid; records memberships and numbers; issues membership cards and/or certificates if such cards or certificates are being issued; notifies members of their dues delinquencies; and submits membership status reports for publication in the official publication. He or she receives all funds intended for the Society and makes a record of their source, date, amount, and from whom received. He or she prepares a report for each issue of the official publication detailing financial activity since the last report. He or she reimburses the Editor for the costs incurred in the production and distribution of each issue of the official publication and other activities incident to the duties of the Editor.

c. The Editor prepares each issue of the official publication; solicits preparation of articles by members; selects materials from other sources and obtains permission for reprinting as appropriate; determines the format and length of the publication; and distrib-

utes the publication to members, to addressees such as the American Numismatic Association, the Token and Medal Society, and the State Revenue Society, and to numismatic publications for publicity purposes. He or she selects reference, historical, technical, and other materials that are appropriate for publication as ATTS documents, obtains permission for reprinting as appropriate, publishes the compilations, and provides for their sale. He or she copyrights materials in accordance with Article VIII. He or she maintains files of source materials as an ATTS Library, and provides bibliographies or library lists of material available for loan to members.

ARTICLE VI - GOVERNMENT

Section 1:

The Board, consisting of the three officers, is the executive body of the Society. The Board manages ATTS affairs, directs its policies, and makes rules as necessary for its operation. Personally attended meetings of the Board are not required for valid action, which may be taken by written ballot or telephone contact as determined by the President.

Section 2:

No officer, member, or individual may obligate the Society, incur any debt on its behalf, or officially endorse, approve, or criticize in the name of the Society unless he has received prior authorization by the Board.

Section 3:

Action required by the Board, a Committee, or the membership is decided by a majority vote of those voting. In the case of ties, the President decides the vote.

Section 4:

Any Board member may initiate Board action by sending a motion to the other officers with a request for votes and for final action by the President. A petition of any five or more members of ATTS in good standing requires the President to poll the Board on any matter. A petition of ten or more members of ATTS in good standing requires the Board to poll the general membership on the matter.

Section 5:

In votes by Board members on a Board action, the President decides when ample time has been provided for response. When this judgment has been made, the President may make the decision on the action on the basis of responses received; if no responses have been received, the President may make the decision on the action on the basis of his or her vote alone.

Section 6:

All votes cast in a vote requiring general membership action must be delivered to the President or other officer designated by the President by the twenty-first day after the date of the postmark of the original covering envelope. Any votes received after that date are void.

Section 7:

All approved Board actions, and results of all votes by the general membership, are published in the official publication.

Section 8:

A committee on any subject pertinent to the Society's aims may be formed by the general membership. The President will name the chairperson, with Board concurrence as to the individual named.

ARTICLE VII - APPOINTMENTS, ELECTIONS**Section 1:**

The officers of ATTS are appointed for indefinite periods of time, limited in most cases only by their willingness to continue to serve. The Board may decide on a case basis that an election is appropriate for a position as an officer or for some other duty. If an election is called, the Board defines the procedures to be followed.

Section 2:

In the event of the loss or pending loss of the President, the Board appoints an acting President until such time as a permanent President can be appointed. The members of the Board remaining appoint the new President. In the event of the loss of other officers, the President appoints replacements, subject to concurrence by other Board members.

Section 3:

The President, with the concurrence of the Board, may appoint members of ATTS to various assignments of limited or unlimited length. These appointments do not include membership on the Board.

Section 4:

If members are dissatisfied with the Board or an officer, a recall petition is initiated using the appropriate procedure stated in Article VI Section 4.

ARTICLE VIII - OFFICIAL PUBLICATIONS**Section 1:**

The official publication of the Society is the *ATTS Newsletter*.

Section 2:

The Board decides what general kinds of information the publication carries, and rates for paid advertising, if any. The Treasurer and Editor authorize any expenditures incurred in its publication.

Section 3:

All members of the Society, other than Associate Members, receive one copy of the publication free of charge. Copies not delivered intact by the Postal Service are replaced at no cost to the member.

Section 4:

The general membership list may be published only in the official publication or other society document. No member's address may be released by the society for any purpose, other than above, without the member's written permission.

Section 5:

The Editor may find it appropriate to publish and make available for sale other documents, under the aegis of the Society. Such documents may be technical compilations, catalogs and supplements, historical documents, and other materials. The Editor is responsible for obtaining necessary releases for reprinting articles from other publications and sources. If no monetary cost to the Society is involved, these documents may be copyrighted in the name of the Editor, with the price for purchase set only to defray the cost and the proceeds to be realized by the Editor. If there is to be monetary cost to the Society, Board concurrence in the publication must be obtained, the publication is copyrighted in the name of the Society, the price for purchase is set only to defray the monetary cost, and all funds received from purchases are deposited in the Society Treasury.

ARTICLE IX - FUNDS OF THE SOCIETY**Section 1:**

The funds of the Society consist of monies deposited in the Treasury from the collection of dues, lifetime memberships, sales of publications, donations, interest accrued on funds in the account, and any other sources.

Section 2:

These funds are managed by the Secretary-Treasurer in accordance with other articles in this Constitution and as the Board may direct. The Secretary-Treasurer is authorized to establish checking and savings accounts in the name of the Society. The President shall be identified as also having access to the accounts, so that incapacity or unavailability of the Secretary-

Treasurer will not preclude continuing financial management of the Society's funds. This joint access shall be provided in whatever form is required by the financial institution in which the accounts are maintained.

Section 3:

These funds are used for the development, preparation, printing, and distribution of the official publication; acquisition and maintenance of reference materials associated with the official publication and library; preparation and distribution of historical and technical information and items to suitable repositories for public reference and display; development of compilations of historical, technical, and other information for dissemination to members and other interested individuals and organizations through either free distribution or sale at cost; special photographic work required for historical or technical purposes as related to the official publication, sales tax information, and sales tax items; provision of special ATTS tokens or other ATTS memorabilia to members; preparation of catalogs and catalog supplements; publicity for ATTS; and other applications which are authorized by the Board.

Section 4:

These funds are not used for any application that will purposely result in a net profit for ATTS. Any self-generated income resulting from sales of publications or other activities covers only the costs of the product and distribution of the material being sold.

Section 5:

Funds are not accrued beyond those prudently estimated to be required for future needs, including anticipated future operating costs for no more than three years, plus any projected special projects for which funding support will be necessary. Dues and other sources of income are adjusted upward or downward by the Board so as to maintain a suitable working balance and reserve against future needs, as estimated by the Board.

ARTICLE X - AMENDMENT OF THE CONSTITUTION

Section 1:

Any five members may petition the Board in writing to amend the Constitution by forwarding the petition to the President, who must then request Board action. The Board may choose to request more information from the petitioners, propose to a petitioners a rewording for clarity or other purposes, challenge the intent, or otherwise act to clarify the necessity for and nature of the proposed amendment. When the Board deems the proposal is ready for presentation to the general

membership, it is forwarded to all members for approval or disapproval.

Section 2:

Any member of the Board may propose an amendment to the Constitution. The Board proceeds with the proposal in the same manner as set forth in Section 1 above.

Section 3:

Amendments are approved on the basis of a majority of those voting. The President casts a second vote if required to break a tie. Approved amendments become effective upon notification of the general membership through the official publication or by separate mailing if deemed necessary by the President.

ARTICLE XI - DISSOLUTION

In the event this Society is dissolved, its assets will be donated and distributed to an organization organized exclusively for charitable or educational purposes within the meaning of Section 501 (c) (3) of the United States Internal Revenue Code. The selection of said organization shall be made by the members of the Board holding office at the time of dissolution. The Board shall require suitable proof of compliance with the provisions of said Section 501 (c) (3) by the recipients of the assets of this Society.

ARTICLE XII - EFFECTIVE DATE

This proposed Constitution will be mailed to all members in good standing at the time of mailing. A thirty day period from date of postmark will be provided for comment. If modified, the Constitution as revised will be mailed to all members in good standing, with a thirty day period for approval or disapproval. Approval will be on the basis of a majority of those voting, with the President empowered to break a tie vote. To allow time for postal delivery of responses, the thirty-fifth day after postmark for mailing to members will be the official day of the vote. The Constitution will become adopted thirty days after its approval.

Adopted (date)